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C. W. IRWIN'S
HAND-BOOK
TO THE
CANADA TARIFF
1892

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FROM

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8 Nov., 1892.

The Custom House News

A WEEKLY JOURNAL DEVOTED TO THE INTERESTS OF

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**It Publishes in full all of the Decisions of the United
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THROUGH FREIGHT RATES MADE FROM EUROPE
TO ALL POINTS IN CANADA AND THE UNITED STATES
PUBLISHERS OF UNITED STATES TARIFF
AGENCIES IN EVERY PART OF THE WORLD



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HAND-BOOK

TO THE

CANADA TARIFF

(REVISED.)

EXCHANGE TABLES FOR FRANC, MARK,
FLORIN OF AUSTRIA, FLORIN OF THE
NETHERLANDS, AND TABLES FOR
METRES INTO YARDS, KILOS
INTO POUNDS AVOIR-
DUPOIS, Etc., Etc.

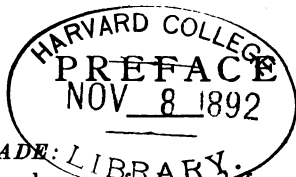
ALPHABETICALLY ARRANGED

COMPILED AND PUBLISHED BY
C. W. IRWIN, CUSTOMS BROKER,
40 YONGE STREET.

TORONTO, 1892.

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Bought.

TO THE TRADE: LIBRARY.

I have the pleasure of placing before you the TWELFTH Edition of "IRWIN'S HANDBOOK TO THE CANADIAN TARIFF." That I have met with such approval and support at your hands by the rapid and increasing sale of my previous editions, is due I believe I may say with pardonable pride, to the fact that I have kept my book *up to the times*. The price of success is eternal vigilance, and in no other business is this truer than in the Importing and Manufacturing Trades. I watch every move of the Customs Tariff, and my customers are thus kept aware of those things which it *means money* to them to know. *A difference in rating means a difference in dollars*, every time. In a new country such as ours, which is in course of development, and building and fostering her trade, as occupied territory increases and our energies expand, the Tariff Laws must of necessity meet with changes to suit the changed circumstances. All of the changes thus made are entered here as well as the latest rulings and interpretations of the Customs Department up to the date of publication. You will please remember that varying conditions lead to variations in the application of existing enactments, thus should any differences in ratings be found to exist, at a later date, you will not consider them to be omissions in the Handbook; but to *changes subsequently made*. The Exchange Tables added, will be found useful in computation of Foreign invoices and I shall have great pleasure in forwarding any information, and of completing with promptitude all customs business which the Trade may entrust to my attention. My large staff and the proximity of my office to the Custom House ensure the quickest despatch.

Respectfully your servant,

C. W. IRWIN,

Customs Broker,

40 YONGE ST., TORONTO.

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

In this Act, or in any other Act relating to the Customs, unless the context otherwise requires,—

“(a) The initials ‘n.e.s.’ represent and have the meaning of the words ‘not elsewhere specified;’

“(b) The initials ‘n.o.p.’ represent and have the meaning of the words ‘not otherwise provided for;’

“(c) The initials ‘f.o.b.’ represent and have the meaning of the words ‘free on board;’

“(d) The expression ‘gallon’ means an Imperial gallon;

“(e) The expression ‘ton’ means two thousand pounds avoirdupois;

“(f) The expression ‘proof’ or ‘proof spirits,’ when applied to wines or spirits of any kind, means spirits of the strength of proof as ascertained by Sykes’ Hydrometer;

“(g) The expression ‘gauge,’ when applied to metal sheets or plates or to wire, means the thickness as determined by Stubbs’ Standard Gauge;

“(h) The expression ‘in diameter,’ when applied to tubing, means the actual inside diameter measurement;

“(i) The expression ‘sheet’ when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness;

“(j) The expression ‘plate’ when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness.”

The importation of any goods enumerated in Schedule D is hereby prohibited, and any such goods if imported shall thereby become forfeited to the Crown, and shall be forthwith destroyed, —and any person importing any such goods shall in each case incur a penalty of two hundred dollars.

All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same, alone or with other articles or compounds, under any proprietary or trade name, shall be, irrespective of cost, valued for duty and duty paid thereon at the ordinary market value, in the country whence imported, of the completed preparation, when put up and labelled under such proprietary or trade name, less the actual

cost of labor and material used or expended in Canada in completing the manufacture thereof or of putting up or of labelling the same.

Regulations respecting the manner in which molasses and syrups shall be sampled and tested for the purpose of determining the classes to which they shall belong with reference to the duty chargeable thereon shall be made by the Minister of Customs, and the instruments and appliances necessary for such determination shall be designated by him and supplied to such officers as are by him charged with the duty of sampling and testing such molasses and syrups; and the decision of any officer (to whom is so assigned the testing of such articles) as to the duties to which they are subject under the tariff shall be final and conclusive, unless upon appeal to the Commissioner of Customs within thirty days from the rendering of such decision, such decision is, with the approval of the Minister, changed, and the decision of the Commissioner with such approval shall be final.

Any goods or packages being the growth, produce or manufacture of Canada, and having been exported therefrom and intended to be returned, may be admitted free of duty on being re-imported into Canada, provided such goods or packages were entered for exportation, and branded or marked by a collector or proper officer of Customs, and fully identified by the collector or proper officer at the port or place where they are so re-imported; and provided further, that the property in such goods or packages has continued in the same person or persons by whom they were exported, and that such re-importation takes place within one year of the exportation thereof.

On imported Indian corn, to be kiln-dried and ground into meal for human food, or ground into meal and kiln-dried for such use, under such regulations as are made by the Governor in Council, there may be allowed a draw-back of ninety per cent. of the duty paid.

Any person who, without lawful excuse, the proof of which shall be on the person accused, sends or brings into Canada, or who, being in Canada, has in his possession, any bill-heading or other paper appearing to be a heading or blank capable of being filed up and used as an invoice, and bearing any certificate purporting to show, or which may be used to show, that the invoice which may be made from such bill-heading or blank is correct or authentic, is guilty of a misdemeanor and liable to a penalty of five hundred dollars, and to imprisonment for a term not exceeding twelve months, in the discretion of the court, and the goods entered under any invoice made from any such bill-heading or blank shall be forfeited.

DOMINION OF CANADA

CUSTOMS TARIFF.

A

	<i>Duty.</i>
Absinthe, see spirits,	
Absorbent Cotton, Medicated	25 per cent.
Accordeons	25 per cent.
Acid, Acetic and Pyroligneous, N.E.S. and Vinegar a specific duty of fifteen cents for each gallon of any strength, not exceeding a strength of proof, and for each degree of strength in excess of the strength of proof, an additional duty of one cent. The strength of proof shall be held to be equal to six per cent. of absolute acid, and in all cases the strength shall be determined in such manner as is established by the Governor in Council	15c. per gal.
Acid, Acetic and Pyroligneous of any strength, when imported by dyers, calico printers or man- ufacturers of acetates or colours, for exclusive use in dyeing or printing, or for the manufac- ture of such acetates or colours in their own factories, under such regulations as may be established by the Governor in Council, a duty of twenty-five cents per gallon and twenty per cent. <i>ad valorem</i>	25c. per gal. and 20 p c.
Acid, Boracic	Free.
Acid, Carbolic	20 per cent.
Acid, Muriatic and Nitric	20 “
Acid, Oxalic	Free.
Acid, Stearic	3c. per lb.
Acid, Sulphuric	½c. per lb.
Acid, Sulphuric and Nitric combined, and all mixed acids	25 per cent.

Acid, Tannic, when imported by manufacturers for use in their factories only	Free.
Acid, Tartaric and Citric	20 per cent.
But Carboys and Demijons, containing Acids, Vinegar, or other liquids, shall be subject to the same duty as if empty, viz.	30 per cent.
Acid, Phosphate	3c. per lb.
Aconite Root	Free
Acorns, as nuts	3c. per lb
Admiralty Charts	Free
Advertising pamphlets, pictures and pictorial show cards, illustrated advertising periodicals, illustrated price lists, advertising calenders, advertising almanacs, tailors' and mantle-makers' fashion plates, and all chromos, chromotypes, oleographs, photographs and other cards, pictures or artistic work of similar kinds, produced by any process other than hand painting or drawing, whether for business or advertising purposes or not, printed or stamped on paper, cardboard or other material, N. E. S., six cents per pound and twenty per cent. ad valorem	6c. per lb. and 20 p.c
Advertising matter, labels for Fruit, Vegetables, Meat, Fish, Confectionery and other goods, also Tickets, Posters, Advertising Bills, Stickers and Folders	15c per pound and 25 per cent.
Adzes. See Axes.	
Agaric—"Dye Stuff"	Free.
Agricultural Implements, viz. : Mowing Machines, Self Binding Harvesters, Harvesters without Binders, Binding Attachments, Reapers, Sulky and Walking Ploughs, and all other Agricultural Machines and Implements not otherwise provided for.	35 per cent.
Agricultural Implements, viz : Garden Rakes, Two and Three Pronged Forks of all kinds, and Hoes	5 cents each and 25 per cent.
Agricultural Implements, viz. Hay Knives, and Four, Five and Six-pronged Forks of all kinds, \$2 per doz and 20 per cent.	
Agricultural Implements, viz. : Shovels and Spades, and Shovel and Spade Blanks, and Iron or Steel cut to shape for same, \$1.00 per doz., and 25 per cent.	
Agricultural Implements : Scythes,	\$2.40 p. doz

	<i>Duty.</i>
Air Brakes.....	30 per cent.
Alabaster Ornaments.....	35 "
Alarm Money Drawers as office furniture.....	35 "
Albany Compound, Grease	25 "
Albumen, Blood, when imported by manufacturers for use in their factories only.....	Free.
Albumen, Egg.....	20 per cent.
Albumenized Paper, chemically prepared for photo- graphers' use.....	25 "
Albums, Autograph and Photograph.....	35 "
Ale, Beer and Porter, in bottles (6 quarts and 12 pints to 1 G).....	24c. pr 1 G
Ale, Beer, Porter, in casks or otherwise than in bottles	16c per 1 G
Ale Beer and Porter, barrels containing bottled ale and porter are considered packages for exporta- tion only, and therefore free of duty.	
Alhambra Cotton quilts, woven white.....	20 per cent.
Alhambra, Colored Cotton quilts, colors woven....	25 "
Alizarine and Artificial Alizarine.....	Free.
Alkanet Root, crude crushed or ground.....	"
Almanacs, advertising..... 6 cents per lb. and	20 per cent.
Almonds, shelled.....	5c. per lb.
Almonds, not shelled.....	3c. "
Almond Paste..... 1½ cts. per lb, and	35 per cent.
Aloes, ground or unground.....	Free.
Alum, in bulk only, ground or unground.....	Free.
Alum, powdered, in small packages.....	20 per cent.
Aluminum or Aluminium, and Alumina and Chloride of Aluminium, or Chloralum, Sulphate of Alum- ina and Alum Cake.....	Free
Aluminum Bronze	30 per cent.
Amber, Gum.....	Free.
Amber ornaments.....	35 per cent.
Ambergris.....	Free.
Ammonia, Aromatic Spirits of .. 2.12½ per gal. and	30 per cent.
Ammonia, Nitrate.....	20 "
Ammonia, Sulphate of.....	Free
Anchors.....	"
Anatomical preparations, and skeletons or parts thereof	Free.
Angostura Bitters. See Spirits.	
Animals living, viz. Cattle and Sheep.....	30 per cent.
Animals living, viz. Hogs.....	2 cts. per lb.
Animals, living of all kinds, N. E. S.....	20 per cent.

Animals for improvement of stock, viz: Horses, Cattle, Sheep and Swine, under regulations to be made by the Treasury Board, and approved by the Governor in Council.....	Free.
Animals brought into Canada temporarily and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other association. But a bond shall first be given in accordance with regulations to be prescribed by the Minister of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond.....	Free.
Aniline Dyes, and Coal Tar Dyes, in bulk or packages of not less than one pound weight, including Alizarine and artificial Alizarine.....	Free.
Aniline Dyes not otherwise provided for.....	10 per cent.
Aniline Oil, crude.....	Free.
Aniline Salts and Arseniate of Aniline.....	Free.
Anise Seed and Anise Star Seed. See Seeds.	
Annato, liquid or solid, and seed.....	Free.
Annunciators, Bells, Pushes and other articles adapted to Telephone, Telegraph and other electric and galvanic apparatus, and not suitable for other purposes.....	25 per cent.
Antimony, not ground, pulverized, or otherwise manufactured.....	Free.
Antimony, Liquid.....	20 per cent.
Antimony Salts. See Blood Albumen.	
Antiquities, viz., Cabinets of Coins, Collections of Medals and other Antiquities.....	Free.
Anvils.....	30 per cent.
Apples, dried.....	2cts. per. lb.
Apples and Crab Apples, green, including duty on barrel.....	40c. per brl.
Apple Trees of all kinds.....	3c. each.
Apparel, wearing, and other personal and household effects (not merchandise) of British subjects dying abroad, but domiciled in Canada.....	Free.
Apricots, green.....	20 per cent.
Apricot Pulp unsweetened. See fruit in cans.	
Aprons, cotton or linen.....	35 “

	<i>Duty.</i>
Aprons, silk	30 per cent.
Arabic, Gum	Free.
Argols or Argal, not refined	Free.
Arms, Military or Naval Clothing, Musical Instruments for Bands, Military Stores and Munitions of War, when imported by and for the use of the Army and Navy	Free.
Arrowroot	20 per cent.
Arsenic	Free.
Articles for the personal use of Consuls-General who are natives or citizens of the country they represent, and who are not engaged in any other business or profession	Free
Articles for the use of Governor-General	Free
Articles imported by and for the use of the Dominion Government or any of the Departments thereof, or by and for the Senate or House of Commons including the following articles when imported by the said Government or through any of the Departments thereof, for the use of the Canadian Militia: Arms, Military Clothing, Musical Instruments for Bands, Military Stores and Munitions of War	Free.
Artificial Flowers	25 per cent.
Artists Canvas prepared, 5 cents per square yard and	15 per cent.
Artists Colour Boxes, Japanned,	35 per cent.
Artotype Engravings.	20 per cent.
Asbestos, crude	20 "
Asbestos, in any form other than crude, and all manufactures thereof	25 per cent.
Bees, pot, and pearl, in packages of not less than 25 pounds weight	Free.
Ash Plank, not planed	20 per cent.
Ash, Soda. See Soda Ash.	
Asparagus	25 "
Asparagus Plants	20 "
Assafetida	20 "
Asphalt refined, and liquid Asphalt for roofing	20 "
Asphalt or Asphaltum and Bone Pitch, Crude only	Free.
Australian Gum	Free.
Autograph Albums	35 per cent,
Awnings and Tents	25 per cent.
Axes, chopping	\$2.00 per doz. and 10 "

	<i>Duty.</i>
Axes of all kinds, Adzes, Hatchets and Hammers, N. E. S.	35 per cent.
Axle Grease.....	1c. per lb.
Axles and Springs of Iron or Steel, parts thereof, Axle Bars, Axle Blanks or Forgings for Car- riages other than railway and tramway vehi- cles, without reference to the stage of manu- facture.....1c. per lb. and	30 per cent.
Axles, viz. :—Iron or Steel Car Axles, parts there- of, axle bars, axle blanks or forgings for axles and car springs of all kinds, and all other springs N.E.S., without reference to the stage of manufacture, \$30.00 per ton but not less than	35 per cent.
Azaleas, Palms, Orchids, Cacti, and Flower Bulbs of all kinds.....	Free.

B

Babbitt Metal.....	10 per cent.
Bacon. See Meats.	
Bagatelle Tables or Boards, with Cues and Balls....	35 “
Bagatelle Balls.....	35 “
Baggage, travellers, under regulations to be pre- scribed by the Minister of Customs.....	Free.
Bags, cotton seamless... .. 2 cents per lb. and	15 per cent.
Bags, cotton, made by the needle.....	35 “
Bags, viz., Paper Bags or Sacks, including Paper Seed Bags, illustrated..... 6 cents per lb. and	20 “
Bags, viz., Paper Bags or Sacks, including Paper Seed Bags, plain, or printed only	35 “
Bags, jute, flax, hemp, and gunny.....	20 “
Baize, green..... 10 cents per lb. and	20 “
Baking Powder, in Packages weighing one pound or over, the weight of the package to be incl ded in the weight for duty.....	6c. per lb.
Baking Powders, in packages of less than one pound in weight, the weight of the package to be in- cluded in the weight for duty.....	8c. per lb.
Balances, Scales and Weighing Beams.....	35 per cent.
Balls, Rubber, ornamented or not.....	25 “
Balmoral Skirting, wool..... 10 cen's per lb. and	20 “
Balmoral Skirts, wool..... 10 cents per lb. and	25 “
Balsam Twigs, in natural state.....	20 “
Bamboo Curtains, as furniture	35 “

Bamboo Reeds, not further manufactured than cut into suitable lengths for Walking Sticks or Canes, or for sticks for Umbrellas, Parasols or Sunshades	Free.
Bamboo, unmanufactured	Free.
Bananas	Free.
Bandages, suspensory of all kinds	25 per cent.
Bank notes, bonds, bills of exchange, cheques, promissory notes, drafts, and all similar work unsigned, and bill heads, envelopes, receipts, cards and other commercial blank forms printed, or lithographed, or printed from steel or copper or other plates, and other printed matter N.E.S., thirty-five per cent. <i>ad valorem</i>	35 "
Barb Wire Fencing of Iron or Steel	1½ cts. per lb.
Barilla	Free.
Barley	15 cts. per bush.
Barley Flour	20 per cent.
Barrels containing Linseed Oil	25 cts. each.
Barrels of Canadian manufacture, exported filled with domestic Petroleum and returned empty, under such regulations as the Minister of Customs shall direct	Free.
Barrels, containing petroleum or its products, or any mixtures of which petroleum forms a part, when such contents is chargeable with a specific duty	40 cts. each.
Barytes, powdered	20 per cent.
Base Balls	25 "
Baskets, wood	25 "
Baskets, straw	20 "
Bath Brick	20 "
Baths, copper, not mounted	30 "
Bath Tubs, copper, fitted up in frame or stand of wood	35 "
Bay Rum, in bottles or flasks not weighing more than 4 oz. each	50 "
Bay Rum, in packages of more than 4 oz. \$2.12½ per gal. and	40 "
Bead Necklets, gold, silver or glass	35 "
Beads, strung	35 "
Beads in bulk, rated for duty according to material of which made	
Beads, composition, vegetable, ivory or glass, in bulk	20 per cent.

	<i>Duty.</i>
Beads, prayer, strung permanently on wire, etc....	35 per cent.
Bead Ornaments.....	35 "
Beans.....	15 cents per bush.
Beans, green, (as vegetables).....	25 per cent.
Beans, baked. See Vegetables Canned	
Beans, Vanilla, Nux Vomica, and Tonquin, crude only	Free.
Bed Comforters (not to include woven quilts).....	35 per cent.
Bed Lace	30 "
Bed Ticking, cotton.....2 cents sq. yd and	15 "
Bed Ticking, linen.....	20 "
Beer, Ale and Porter, imported in bottles (6 quarts or 12 pints to I. G.).....	24 cents per I. G.
Beer, Ale and Porter, imported in casks or otherwise than bottles.....	16 cents per I. G.
Beer Coloring (of burnt sugar).....	20 per cent.
Beer Finings.....	20 "
Bees	Free.
Beeswax.....	20 per cent.
Beet Seed.....	Free.
Belladonna Leaves.....	"
Bellows, blacksmiths.....	25 per cent.
Bells, Annunciators, Pushes, and other articles wholly adapted to telephone, telegraph and other electric and galvanic apparatus, and not suitable for other purposes	25 per cent.
Bells, when imported by and for the use of churches	Free.
Bells, all others not otherwise provided for.....	30 per cent.
Belt Dressing.....	30 "
Belting, rubber.....5 cents per lb. and	15 "
Belting of leather or other material, N.E.S.....	25 "
Belts, not surgical, cotton, non-elastic.....	20 "
Belts, not surgical, cotton, elastic	25 "
Belts, not surgical, leather.....	25 "
Belts, not surgical, silk.....	30 "
Belts Surgical, or Trusses, and Suspensory bandages of all kinds.....	25 "
Benzole. See Oil.	
Berries, for dyeing, or used for composing dyes....	Free.
Berries other. See Fruit.	
Bibles, Prayer Books, Psalm Books and Hymn Books	5 per cent.
Bichromate of Soda.....	Free.
Bicycles, Tricycles and Velocipedes.....	30 per cent.

	<i>Duty.</i>
Bill Heads, printed	35 per cent.
Bills of Exchange unsigned	35 "
Billiard Balls, celluloid, bone or ivory	20 "
Billiard Balls, papier mache	35 "
Billiard Tables, without pockets, four feet six inches by nine feet or under, a specific duty of	
.....\$22.50 each and	15 per cent.
On those of over four feet six inches by nine feet, a specific duty of	\$25 each and 15 "
Billiard Tables, with pockets, five feet six inches by eleven feet or under, a specific duty of	
.....\$35 each and	15 "
Billiard Tables, on all over five feet six inches by eleven feet, a specific duty of ...	\$40 each and 15 "
(Each table to include twelve cues, and one set of four balls, with markers, cloths and cases, but no pool balls.)	
Binders' Cloth. See Bookbinders' Tools.	
Birch Extract	\$2.12½ per gal. and 30 "
Birds, N. E. S.	20 "
Bird Cages	35 "
Bird Food	20 "
Bird Seed. See Seed.	
Bird Skins, for taxidermist purposes	20 "
Biscuits, not sweetened	25 "
Biscuits of all kinds, sweetened	35 "
Bismuth, metallic, in its natural state	Free.
Bitters. See Spirits.	
Blackberries, the weight of the package to be in- cluded in the weight for duty ..	3c. per lb.
Blackberry and Raspberry Bushes	1c. each.
Blacking, Shoe, and Shoemakers' Ink, and Shoe, Harness and Leather Dressing and Harness Soap	30 per cent.
Black Lead, manufactured of Plumbago	30 "
Blacksmiths' Hammers and Sledges, of iron or steel, weighing 3 pounds each or over, 1c. per lb. and	25 "
Blank Books, Account and Copy Books, to be drawn or written upon	35 "
Blank Forms, commercial	35 "
Blankets, composed wholly or in part of wool, wor- sted, hair of Alpaca Goat, or other like animals,	10c. per lb. and 20 "
Blanketing and lapping, and discs or mills for en-	

graving copper rollers, when imported by cotton manufacturers, calico printers, and wall paper manufacturers, for use in their own factories only.....	Free.
Blood Albumen, tannic acid, antimony salts, tartar emetic and grey tartar, when imported by manufacturers for use in their factories only.....	Free.
Blueing, laundry blueing of all kinds.....	30 per cent.
Blueberries, wild.....	Free.
Blue Vitriol, or Sulphate of Copper.....	"
Bodkins, steel, iron or brass.....	30 per cent.
Boilers, galvanize 1 iron.....	35 per cent.
Boilers, N. E. S.....	30 "
Boiler Tubes, of wrought iron or steel.....	15
Boiler Plates, 3-16 x 24, 26, 28, or 30 inches wide..	\$13 per ton.
Boiler Plates, $\frac{1}{4}$ x 24, 26 or 28 inches wide.....	\$13 "
Boiler Plates, $\frac{1}{4}$ x 30 inches wide and over.....	12 $\frac{1}{2}$ per ct.
Boiler plates, 5-16 x 30 inches wide and over.....	12 $\frac{1}{2}$ "
Boiler Plates, $\frac{3}{8}$ x 30 inches wide and over.....	12 $\frac{1}{2}$ "
Bolsters and Pillows.....	35 "
Bolts, iron or steel rivets, bolts with or without threads, or nut or bolt blanks, less than three-eighths of an inch in diameter, 1 $\frac{1}{2}$ c. per lb. and	30 "
Bolts, viz.: Wrought iron or steel nuts and washers iron or steel rivets, bolts with or without threads, nut and bolt blanks, T and strap hinges and hinge blanks, N.E.S.. 1c. per lb. and	25 per cent.
Bolting Cloths, not wire, not made up.....	Free.
Bonds, unsigned.....	35 "
Bone Dust and Bone Ash, for manufacture of phosphates and fertilizers.....	Free.
Bone Pitch, crude only.....	"
Bones, crude, and not manufactured, burnt, calcined, ground or steamed.....	Free.
Bones, burned, calcined, ground or steamed.....	20 per cent.
Bone, fancy manufactures of.....	35 "
Bone Dice and Counters.....	20 "
Bone, manufactures of N. E. S.....	20 "
Bonnets, Hats and Caps, N. E. S.....	30 "
Bonnet Shapes, untrimmed, dutiable according to material of which made.	
Bonnet Wire, covered.....	35 "
Book Covers, illustrated paper.....	6 cts. per lb. and 20 "
Books of Views or Albums.....	6 cts. per lb. and 20 "

Books, printed Periodicals and Pamphlets, bound or in sheets, not being foreign reprints of British copyright works, nor Blank Account Books, nor Copybooks, nor books to be written or drawn upon, nor Bibles, Prayer Books, Psalm or Hymn Books	15 per cent.
Books, printed, viz., foreign reprints of British copyrighted works	15 per cent. and in addition 12½ per cent.
Books, educational, imported exclusively by and for the use of schools for the deaf and dumb and blind	Free.
Books, embossed for the blind	"
Books, printed in any of the languages or dialects of any of the Indian Tribes of the Dominion of Canada	"
Books, printed by any government or by any scientific association, for the promotion of learning, and letters, and issued in the course of its proceedings and supplied gratuitously to its members, and not for the purposes of sale or trade	"
Books specially imported for the <i>bona fide</i> use of public free libraries,—not more than two copies of any one book	"
Books, bound or unbound, which have been printed or manufactured more than twenty years	"
Book Prospectuses, with bindings	35 per cent.
Bookbinders' Tools and Implements, including Ruling Machines	10 "
Bookbinders' cloth, except Mulls	10 "
Bookbinders' cloth, viz., Mulls	1c. yard and 15 "
Boots and Shoes, leather	25 "
Boots and Shoes, viz., canvas shoes	25 "
Boots, Shoes and Slippers, wholly of felt	25 "
Boots and Shoes of India Rubber, with tops or uppers of cloth or material other than rubber	35 "
Boots and Shoes of India Rubber, N. E. S.	25 "
Boot, Shoe and Stay Laces of any material	30 "
Boot and Shoe Dressing as Blacking	30 "
Boracic Acid	Free.
Borax, ground or unground, in bulk of not less than 25 pounds only	"
Borax in smaller quantities	20 per cent.
Botanical specimens	Free.

Bottles, glass. See Glassware.	
Boxwood Blocks for engraving	25 per cent.
Boxwood Rules	35 “
Boxes, viz., Fancy work boxes, writing desks, glove boxes, handkerchief boxes, manicure cases, perfume cases, toilet cases and fancy cases for smokers' sets, and all similar fancy articles made of bone, shell, horn, ivory, wood, leather, plush, satin, silk, satinette or paper; dolls and toys of all kinds, including sewing machines when of not more than two dollars in value, and toy whips; ornaments of alabaster, spar, amber, terra-cotta or composition; statuettes, and bead ornaments, N. E. S.,	35 per cent.
Boxes, jewel. 10c. each and	30 per cent.
Boxing Gloves	35 “
Bracelets, Beads and Shells, combined	35 “
Braces or Suspenders, and parts thereof	35 “
Brackets, shelf, iron	30 “
Brads, Cut Tacks or Sprigs, not exceeding sixteen ounces to the thousand	2 cts. per 1,000
Brads, Cut Tacks or Sprigs, exceeding sixteen ounces to the thousand	2 cts. per lb.
Braids	30 per cent.
Braided Cords, cotton	30 “
Bran, Mill Feed, etc.	20 “
Brandy. See Spirits.	
Brass Cups, being rough blanks for the manufacture of brass and paper shells or cartridges, when imported by manufacturers of brass or paper shells or cartridges, for use in their own factories....	Free.
Brass Curtain Poles	35 per cent.
Brass and Copper Wire, twisted, imported by manufacturers of boots and shoes, for use in their own factories	Free.
Brass Wire and Rods, cut in lengths	30 per cent.
Brass, viz., Old Scrap Brass and Brass in sheets or plates of not less than 4 inches in width	Free.
Brass, in Bolts, Bars, Drawn, Plain and Fancy Tubing	10 per cent.
Brass in strips for printers' rules, not finished, and brass in strips or sheets of less than four inches in width	15 per cent.
Brass and Copper Nails, Rivets and Burrs	35 “

	Duty.
Brass or Copper Wire.....	15 per cent.
Brass and Copper Wire Cloth.....	20 "
Brass Patterns.....	30 "
Brass Screws, N. E. S.....	35 "
Brass Tubes, tinned or cased.....	30 "
Brass Agraffe Pins, for Pianos, to be treated as part of Pianos.....	25 "
Brass Spelter.....	30 "
Brass, Manufactures of, N. E. S.....	30 "
Brass Weights, for Scales.....	30 "
Brazil Nuts.....	3c. per lb.
Bread.....	20 per cent.
Breadstuffs, viz., Grain and Flour and Meal of all kinds, when damaged by water <i>in transitu</i> , 20 per cent. <i>ad valorem</i> upon the appraised value; such appraised value to be ascertained as pro- vided by sections 8, 71, 72, 73, 74, 75, and 76 of "The Customs Act".....	20 per cent.
Barley.....	15 cts. per bush.
Buckwheat.....	10 "
Indian Corn, N. E. S.....	7½ "
Oats.....	10 "
Rye.....	10 "
Wheat.....	15 "
Pease.....	10 "
Beans.....	15 "
Buckwheat, meal or flour.....	¼ ct. per lb.
Cornmeal.....	40 cts. per bbl.
Oatmeal.....	½ ct. per lb.
Rye Flour.....	50 cts. per bbl.
Wheat Flour.....	75 "
Rice and Sago Flour.....	2c. per lb.
Breadstuffs, all other, N. E. S.....	20 per cent.
Brewers' Pitch.....	20 "
Briar and all other Tobacco Pipes.....	35 "
Bricks, Fire, for lining stoves.....	30 "
Bricks, Fire, N. E. S., bath and building.....	20 "
Bricks, Fire, for use exclusively in processes of man- ufacture.....	Free.
Bricks made from Anthracite coal waste.....	20 per cent.
Bridges, Iron, and structural iron work, 1½ cts. per lb., but not less than.....	35 "
Britannia Metal, in pigs and bars.....	Free.
Britannia Metal, manufactures of, if not plated....	25 per cent.

	<i>Duty.</i>
Britannia Metal, manufactures of, if plated.....	30 per cent.
Brimstone, crude, or in roll or flour	Free.
Brim Moulds for Gold-beaters.....	"
Bristles.....	"
British Gum, Dressine, Sizing Cream, and Enamel Sizing.....	1 ct. per lb.
Bromine.....	Free.
Bronze, Liquid.....	30 per cent.
Bronze Powder	20 "
Bronze Statuettes.....	35 "
Bronze Wire	15 "
Brooms	25 "
Broom Corn	Free.
Brushes	25 per cent.
Buchu Leaves	Free.
Buckles, Saddlers'	35 per cent.
Buckles for Suspensers	35 "
Buckles, Tin.....	35 per cent.
Buckles, N. E. S.....	30 "
Buckram, for the manufacture of hat and bonnet shapes.....	Free.
Buckthorn and Strip Fencing, of iron or steel.....	1½ cts per lb.
Buckwheat.....	10 cts per bush.
Buckwheat, meal or flour	¼ ct. per lb.
Buffalo Hide, Indian dressed.....	20 per cent.
Buggies. See Carriages.	
Bulbs, Flower, of all kinds.. ..	Free.
Bullion, gold or silver, in bars, blocks or ingots....	Free.
Bullion Fringe.....	"
Building Plans.....	20 per cent.
Builders' Hardware, N. E. S.....	35 "
Bunting, costing 10 cents per yard and under.....	22½ "
Bunting, costing over 10 cents and under 14.....	25 "
Bunting, costing 14 cents per yard and over.....	27½ "
Burgundy Pitch.....	Free.
Burrs, Brass and Copper	35 per cent.
Burrstones, in blocks, rough or unmanufactured, not bound up or prepared for binding into millstones	Free.
Bustles.....	35 per cent.
Bushes—Gooseberry, Raspberry and Blackberry....	1 cent each.
Bushes—Rose Bushes costing twenty cents and less	3 cents each.
Bushes, N. E. S.....	20 per cent.
Butter.....	4c. per lb.
Butter and Cheese Triers.....	35 per cent.

	<i>Duty.</i>
Butter Knives, plated, wholly or in part, costing under \$3.50 per doz.....	50 cents per doz. and 20 per cent.
Butter Knives, plated, N. E. S.....	30 “
Buttons, of vegetable ivory, or horn, 10c. per gross and	20 “
Buttons of Hoof, Rubber, Vulcanite or Composition	20 “
Buttons, all other, N. E. S.....	25 “
Button Covers, “Crozier”	10 “
Button Moulds.....	25 “
Butts and Hinges, N. E. S.....	35 “

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Cabbage	25 per cent
Cabinets of Coins, collections of medals and of other antiquities	Free.
Cabinetmakers' Hardware	35 “
Cachous, for sweetening the breath, 1½ cts. per lb and	35 “
Cacti, Palms, Orchids, Azaleas and Flower Bulbs of all kinds	Free.
Caoutchouc, unmanufactured.....	“
Calendars, advertising.....	6 cents per lb. and 20 per cent.
Calumba Root.....	Free.
Cambric, Muslins, white	25 per cent.
Cambric, Muslins, printed or dyed.....	32½ “
Camphor Gum.....	20 “
Camwood and Sumac, and extract for dyeing or tanning purposes when not further manufactured than crushed or ground.....	Free.
Canary Birds	20 per cent.
Canary Seed. See Seeds.	
Candied Peels and Candied Fruits.. 1½c. per lb. and	35 “
Candles, tallow.....	2 cts. per lb.
Candles, paraffine wax	5 “ “
Candles, all others, including sperm	25 per cent.
Candle Wick.....	20 “
Candy Tongs	35 “
Cane or Rattan, split or otherwise manufactured ..	25 “
Canes and Walking Sticks of all kinds, N. E. S....	25 “
Canes and Sticks for manufacture of Umbrellas. See Umbrellas.	
Canoes, wood	25 “
Cant Dogs.....	35 “
Canton Flannel, dyed or colored, if printed.....	32½ “

Canvas, of not less than forty-five inches in width, not pressed or calendered, for the manufacture of floor oil cloth.....	Free.
Canvas, Jute Canvas not less than fifty-eight inches wide, when imported by manufacturers of floor oil-cloths for use in their factories.....	Free.
Canvas of Hemp or Flax and Sail Twine, when to be used for boats or ships' sails	5 per cent.
Canvas, Artists' prepared ... 5 cts. per sq. yard and	15 "
Capers. See Pickles.	
Caplins, unfinished Leghorn Hats	20 "
Caps, Hats and Bonnets, N. E. S.	30 "
Caps, percussion	35 "
Caps, paper, for toy pistols.....	35 "
Capsules for bottles, manufactured of lead, stamped, lettered or plain.....	30 "
Capsules for bottles, N. E. S., to be rated for duty according to material of which made.	
Caraway Seed. See Seeds.	
Carbolic Acid....	20 per cent.
Carbolic or Heavy Oil....	10 per cent.
Carbons, Electric Arc light, Carbons or carbon points not exceeding twelve inches in length \$2.50 per thousand, and in proportion for great- er or less lengths.	
Carboys, Glass, empty or filled.....	30 per cent.
Cardamon Seeds. See Seeds.	
Card Cases	35 per cent
Card Clothing, machine.....	25 "
Cards, Curry.....	35 "
Cards, Wool,	30 "
Card Mounts	35 "
Cards, Playing.....	6c per pack
Cards, Easter, Christmas, New Year's, and Birthday also Chromo and embossed 6c per lb. and	20 "
Cardboard, including Bristol board, and all kinds of card cut, N. E. S.	35 "
Carpenters' Rules.....	35 "
Carpenters' Tool Baskets.....	25 "
Carpet Bags and Valises	30 "
Carpet Binding, Cotton.....	25 "
Carpets, viz.: treble ingrain, three-ply or two-ply carpets, composed wholly of wool	10 cts. per square yard and 20 "

Carpets, viz. : two-ply and three-ply ingrain of which the warp is composed wholly of cotton or other material than wool, worsted, hair of alpaca goat, or other like animals.....	5 cts. per square yard and 20 per cent.	
Carpetting, matting and mats, Jute and Hemp, carpet linings and stair pads.....	25	“
Carpets, viz. : Brussels, Tapestry, Dutch, Venetian and Damask, Carpet Mats and Rugs of all kinds N. E. S and printed felts and druggets, and all other carpets and squares, N. O. P.....	25	“
Carpets, viz. : Smyrna Carpets, mats and rugs....	30	“
Carpet Rags in bales.....	20	“
Carpet Sweepers.....	30	“
Cartridges for gun, rifle and pistol, Cartridge Cases of all kinds and percussion caps.....	35	“
Cartridge satchels.....	35	“
Car Axles and Springs, \$30 per ton but not less than	35	“
Car Wheels.....	30	“
Carriages, children's.....	35	“
Carriages, Buggies of all kinds, Farm Wagons, Farm Railway or Freight Carts, Pleasure Carts or Gigs and similar vehicles, costing less than fifty dollars each.....	\$10 each and 20	“
Carriages, Farm Wagons, etc., costing fifty dollars and less than one hundred dollars..	\$15 each and 20 per cent.	
Carriages, Farm Wagons, etc. All such carriages costing one hundred dollars each and over....	35	“
Carriages, viz. : - Railway Cars.....	30	“
Carriage Springs and Axles of iron or steel.....	1 ct. per lb. and 30	“
Carriage Tops, Frames, Bodies and Wheels.....	35	“
Carriages for travellers, and carriages laden with merchandise, and not to include circus troupes nor hawkers, under regulations prescribed by Minister of Customs.....	Free.	
Carriage Dusters. See Rugs.		
Carriage Makers' Hardware, N.E.S.	35 per cent.	
Carrot Seed.....	Free.	
Cases, for Jewels and Watches, Cases for Silver and Plated Ware and for Cutlery, and other like articles.....	10 cts. each and 30 per cent.	
Cases, Foilet, etc. See Boxes, fancy.		
Cashmere Mufflers, hemmed....	10 cts. per lb. and 25	“

	<i>Duty.</i>
Cashmere mufflers, not hemmed...10 cts per lb. and 20	per cent.
Cashmere Dolmans and Jackets...10 cts. per lb. and 25	"
Caskets, Burial, of any material..... 35	"
Castor Oil..... 20	"
Casts, as models for use of School of Design.....	Free.
Castings, viz :—Malleable Iron Castings, and steel castings, N E S. \$25 per ton, but not less than 30	"
Castings, viz :—Cast iron vessels, plates, stove p'ates and irons, sad irons, hatters' irons, tailors' irons and castings of iron not elsewhere specified.....\$16 per ton, but not less than 30	per cent.
Catgut Strings or Gut Cords for musical instruments.	Free.
Catgut or Whipgut, unmanufactured.....	Free.
Catsup. See Sauces	
Cattle and Sheep, living.....	30 per cent
Celery.....	25 "
Celluloid or Xylonite collars....24 cts. per doz. and 30	"
Celluloid or Xylonite cuffs.....4 cts. per pair and 30	"
Celluloid, Xylonite, or Xyolite, in sheets, and in lumps, blocks or balls, in the rough.....	Free.
Celluloid moulded into sizes for handles of knives and forks, not bored or otherwise manufactured, also Moulded Celluloid balls and cylinders, coated with tin-foil or not but not finished or further manufactured.....	10 per cent.
Celluloid, all manufactures of, N.E.S.....	20 "
Cement, Portland or Roman.....	40 c. per bbl.
Cement Stone, or water limestone, per ton of 13 cubic feet.....	\$1.00 per ton.
Cement, burnt and unground.....7½ cts. per 100 lbs.	
Cement, Hydraulic or Waterlime, ground, including barrels.....	40 c. per bbl.
Cement, in bulk or bags.....	9 c. per bush.
Cement, Rubber.....	25 per cent.
Chaff Cutter Knives.....	35 "
Chains, Trace, Tug and Halter.....	35 "
Chains, iron or steel, over 9-16 of an inch in diameter 5	"
Chains, all others not cable, including chains 17-32 of an inch.....	30 "
Chalk Stone, China or Cornwall Stone, Felspar and Cliff Stone, ground or unground.....	Free.
Chalk, manufactures of, N.E.S.....	20 per cent.
Chalk Lines.....	30 "
Chamomile Flowers.....	Free.

	<i>Duty.</i>
Champagne. See Wines.	
Champagne Nippers.....	35 per cent.
Chandeliers	30 "
Charcoal.....	25 "
Charts, Admiralty.....	Free.
Charts, Maps and Globes, Geographical, Topographical and Astronomical, N.E.S.....	20 per cent.
Cheese	3 cts per lb.
Cheese Cloths.....1 cent per square yard and	15 per cent.
Checked Regattas....2 cents per square yard and	15 "
Cheese and Butter Triers	35 "
Cheques, printed, lithographed, or copper or steel plate	35 "
Cherryheat welding compound.....	Free.
Cherries	1c. per qt.
Cherry Trees, of all kinds.....	4 cts. each.
Chestnuts.....	3 cts. per lb.
Chewing Gum, sweetened.....1½ cent per lb. and	35 per cent.
Chewing Gum, not sweetened.....	20 "
Chia Seed. See Seeds.	
Chicle Gum or Sappato Gum, in a crude state, when imported for the purposes of manufacture....	Free.
Chicle Gum or Sappato Gum, N.E.S.....	20 per cent.
Chicory, or other root or vegetable used as a substitute for coffee, kiln-dried, roasted or ground ...	4 cts. per lb.
Chicory, raw or green.....	3 cts. "
China Toys.....	35 per cent.
China Ware and Porcelain Ware, N.E.S.....	30 "
Chimney Linings or Vents, and inverted blocks, glazed or unglazed.....	35 "
Chimneys, Lamp, glass.....	30 "
Chloralum or Chloride of Aluminum.....	Free.
Chlorate of Potash in Crystals, when imported for manufacturing purposes only.....	Free.
Chlorate of Potash, N.E.S.....	20 per cent.
Chlorate of Potash Tablets	25 "
Chloride of Lime.....	Free.
Chocolate, not sweetened.....	4 cts. per lb.
Chocolate, sweetened	5 cts. "
Chow-Chow. See Pickles.	
Chromos, Chromotypes, Oleographs and Photographs	6 cents per lb. and
Chronometer Clocks, as Clocks.....	35 "
Chronometer Watches, as Watches.....	25 per cent.

	Duty
Chronometers and Compasses for ship's use.....	Free.
Church Pulpit Hangings and Altar Fontals, Silk..	30 per cent.
Church Vestments.....	20 "
Churns, wood.....	25 "
Churns and Cocks, Earthenware... 3 cts. per I. G. of holding capacity.	
Churns, other.....	30 per cent.
Cider, clarified or refined.....	10 cts. per I.G.
Cider, not clarified or retined	5c. "
Cider Mills.....	30 per cent.
Cigars and Cigarettes, the weight to include the weight of the paper covering.... \$2 per lb. and	25 "
Wrappers containing cigarettes are dutiable.	
Cigars and Cigarette holders, and cases for the same	35 "
Cinchona Bark.....	Free.
Cinchona Bark, powdered.....	20 per cent.
Cinnabar.....	Free.
Citrate of Magnesia.....	20 per cent.
Citric Acid	20 "
Citrons, green.....	25 "
Citron rinds in brine.....	Free.
Citron Peel, candied..... 1½ cts. per lb. and	35 per cent.
Clays.....	Free.
Clay Pipes.....	35 per cent.
Cloaks, Dolmans, Jackets, Talmas, Ulsters or any other outside garment for ladies or children, made up of wool, worsted or Alpaca, 10 cts per lb. and	25 per cent.
Cloaks, cotton or linen.....	35 "
Cloaks, silk.....	30 "
Clocks and clock cases of all kinds.....	35 "
Clock springs and clock movements other than for tower clocks, complete or in parts.....	10 "
Clothes Wringers..... \$1 each and	30 "
Clothes Wringers, Rubber Rollers for, if fitted up with Iron shaft, as parts of Wringers, and duti- able as provided by section 61, clause 2, of the Customs' Act, and if of rubber only.....	25 "
Cloths, Doeskins, Cassimeres, Tweeds, Coatings, Overcoatings, Cloakings, Horse-collar Cloth, Felt Cloth of every description, N.E.S. composed wholly or in part of wool, worsted, hair of Alpaca goat and other like animals.... 10 cts per lb. and	20 "
Clothing, donations for charitable purposes.....	Free.

	<i>Duty.</i>
Clothing, viz., Silk Circulars lined with fur	30 per cent.
Clothing, viz., Woolen Circulars lined with fur	
..... 10 cts per lb. and	25 "
Clothing, viz., Horse clothing shaped, N.O.P.	30 "
Clothing, ready made, and wearing apparel of every description, including Horse-clothing, shaped, composed wholly or in part of wool, worsted, the hair of the Alpaca goat, or other like animals, made up or manufactured wholly or in part by the tailor, seamstress or manufacturer, N. O. P.	
..... 10 cts. per lb. and	25 per cent.
Clothing, India Rubber surfaced waterproof clothing	
..... 10 cts. per lb and	25 "
Clothing, India Rubber Clothing or clothing made waterproof with india rubber, N. E. S.	35 "
Clothing made of cotton or other material, N.O.P., including corsets and similar articles made up by the seamstress or tailor. also tarpaulin plain or coated with oil, paint, tar or other composition, and cotton bags made up by the use of the needle, N.O.P.	35 "
Clothing made of cotton, include, ladies' and children's cotton under clothing, men's and boys' shirt fronts, cotton scarfs, pinafores, bibs, skirts and dresses, of cotton, pique, marcelles, muslin, etc., either colored or white, and oil clothing.	35 "
Clover Seed. See Seeds.	
Cloves, unground	10 "
Cloves, ground	25 "
Coal, Anthracite	Free.
Coal, Bituminous	60c. per ton.
Coal Dust, Anthracite	Free.
Coal Dust, N. E. S.	20 per cent.
Coal Facings	20 "
Coal Oil. See Oils.	
Coal Tar and Coal Pitch	10 "
Coal Tar Dyes. See Aniline Dyes.	
Coat Hangers, as labels 15 cts per lb. and	25 "
Cobalt, ore of.	Free.
Cobblers' Wax	20 per cent.
Cocoa Butter, unsweetened	4 cts. per lb.
Cocoa Butter, sweetened	5 cts. per lb.
Cocoa Beans, Shells and Nibs, not roasted, crushed or ground	Free.

	<i>Duty.</i>
Cocoa Matting and Mats	30 per cent.
Cocoanuts, when imported from the place of growth by a vessel direct to Canadian port.....	50c. per 100.
Cocoanuts, N. E. S.	\$1 per 100.
Cocoanut, desiccated, sweetened or not	8 cts. per lb.
Cocoa-paste and Chocolate, and other preparations of Cocoa, not sweetened	4 “
Cocoa-paste and Chocolate, and other preparations of Cocoa, containing sugar	5 “
Cocoanut Oil and Palm Oil in their natural state....	Free.
Cocoanut Oil Cake.....	20 per cent.
Cod Liver Oil, medicated or not.....	20 per cent.
Cochineal.....	Free.
Coffee, green, not imported from U.S.....	Free.
Coffee, green, if imported from U.S.....	10 per cent.
Coffee, roasted or ground from U.S. 3 c. per lb. and	10 “
Coffee, roasted or ground, not imported from the U.S., and all substitutes not composed of roots and vegetables	3 cts. per lb.
Coffee Substitutes, composed of roots and vegetables	4 “
Coffee with milk, sweetened, condensed	1½ c. per lb. and 35 per cent.
Coffee with milk, condensed, unsweetened.....	35 “
Coffee, Extract of, or substitutes therefor of all kinds	5 cts. per lb.
Coffee Mills.....	30 per cent.
Coffins, of any material.....	35 “
Coffin Linings.....	35 “
Coffin Trimings, plated or not.....	35 “
Coins, Cabinets of, collections of medals and of other antiquities	Free.
Coins, gold and silver, except U.S. silver coin....	Free.
Coins, Silver, U.S.	20 per cent.
Coir and Coir Yarn.....	Free.
Coke, viz. :—Gas Coke (the product of gas works), when used in Canadian manufactures only....	Free.
Coke, N.E.S.....	50c. per ton.
Collar Buttons or Studs, of gold, gold plate, brass, pearl, bone or celluloid.....	25 per cent.
Collar Buttons or Studs, of rubber...5c. per gr. and	20 “
Collars, paper.....	35 “
Collars, of linen, cotton, xyloni e, celluloid or xyo- lite	24 cts. per doz. and 30 “
Collars, embroidered.....	30 “
Collars, lace.....	30 “

Collodion.....	20 cts. per I. G. and	<i>Duty.</i> 25 per cent.
Cologne. See Spirits.		
Coloured Fabrics, woven in whole or in part of dyed or coloured cotton yarn, or jute yarn, or of part jute and part cotton yarn or other material ex- cept silk, N.E.S.	25	“
Colours, viz. :—Brunswick green, chrome green, chrome yellow and vermilion, dry.....	20	“
Colours, viz. :—Venetian Red.....	30	“
Colours viz., Dry white and red lead, orange min- eral and zinc white.....	5	“
Colours, dry, N.E.S.....	20	“
Colours, viz., Paints and colours, ground in spirits, and all spirit varnishes and lacquers.....	\$1 per gal.	
Colours, viz., Paints and colours, pulped or ground in oil or other liquids, and all liquid prepared or ready mixed paints, N.E.S.....	30 per cent.	
Colours, viz. : Paints, ground or mixed in, or with, either japan, varnish, lacquers, liquid dryers, collodion, oil finish or oil varnish; rough stuff, and fillers, the weight of the package to be included in the weight for duty.....	5c. per lb. & 25 per cent.	
Colours, viz. : Oxides, ochres and ochrey earths, fire proof, umbers and siennas, ground or unground, washed or unwashed, calcined or raw.....	30 per cent.	
Colours, viz.: Ultra-marine blue, dry or in pulp....	Free.	
Colours, Metallic, viz.: Oxides of cobalt, zinc and tin, N.E.S.....	Free.	
Colour Boxes, japanned	35 per cent.	
Combs, all kinds for dress and toilet.....	35	“
Combs, curry	35	“
Commercial Blank Forms, printed, lithographed, or copper or steel plate	35	“
Communion Plate, when imported by and for use of Churches	Free.	
Compasses, for ships' use	Free.	
Composition metal, for the manufacture of filled gold watch cases.....	10 per cent.	
Composition Ornaments.....	35	“
Condensed Coffee with milk when sweetened.....	1½ cts. per lb, and	35 “
Condensed Coffee with milk, not sweetened.....	35	“
Condensed Milk, sweetened.....	1½ cts. per lb. and	35 “
Condensed Milk, unsweetened	35	“

	<i>Duty.</i>
Conium Cicuta, or Hemlock, seed and leaf	Free.
Confectionery and Sugar Candy .. 1½ cts. per lb. and	35 per cent.
Copal Gum	Free.
Copper Grain and Shot, used by jewellers as alloy ..	30 per cent.
Copper, old and scrap, copper in pigs, bars, rods, bol's, ingots, and sheathing, not planished or coated, and copper seamless drawn tubing	10 “
Copper, Precipitate of	Free.
Copper and Brass, nails, rivets and burrs	35 per cent.
Copper, all manufactures of, N.E.S.	30 “
Copper Rollers, for use in calico printing, when im- ported by calico printers for use in their factories in the printing of calicoes and for no other pur- pose, (such rollers not being manufactured in Canada)	Free.
Copper in Sheets or Strips of less than 4 inches in width	15 per cent.
Copper in Sheets or Plates of not less than 4 inches in width	Free.
Copper Sheets, tinned or planished	30 per cent.
Copper, Sulphate of or Blue Vitriol	Free.
Copper, Brass, or Bronze Wire	15 per cent.
Copper and Brass Wire, twisted, imported by manu- facturers of boots and shoes for use in their fac- tories	Free.
Copper and Brass Wire Cloth	20 per cent.
Copperas, or Sulphate of Iron	Free.
Copying Books	35 per cent.
Coral	20 “
Cordage Cotton, and Cotton Braided Cords	30 “
Cordage of all kinds, N.E.S. 1½ cts. per lb. and	10 “
Cords and Tassels	30 “
Corduroy	2 cts. per sq. yard and 15 “
Coriander Seed. See Seeds.	
Corkscrews	30 “
Corks, and other manufactures of Cork-wood and Cork-bark	20 “
Cork-wood or Bark, unmanufactured	Free.
Corn, evaporated or dried	20 per cent.
Corn Flour, when found to contain all the properties of the corn or corn meal, less the bran and other parts, removable by bolting only, and not capable of being used as starch without further change	20 “

Corn, Desiccated, Cracked Corn and Hominy.....	20	<i>Duty.</i> per cent.
Corn, Green, as vegetable.....	25	"
Corn, viz. : Indian Corn of the varieties known as "Southern White Dent Corn," or horse tooth ensilage corn ; and "Western Yellow Dent Corn," or horse tooth ensilage corn, when im- ported to be sown for soiling and ensilage, and for no other purpose, under regulations to be made by the Governor-in-Council.....	Free.	
Corn, viz. : On imported Indian Corn, to be kiln- dried and ground into meal for human food, or ground into meal and kiln-dried for such use, under such regulations as are made by the Gov- ernor in Council, there may be allowed a draw- back of ninety per cent. of the duty paid.		
Corn, Indian, N. E. S.....	7½ cents	per bush.
Cornmeal.....	40 cents	per bbl.
Cornstarch. See Starch.		
Corsets	35	per cent.
Corset Laces.....	30	"
Corset clasps, spoon clasps or busks, blanks, busks, side steels and other corset steels, whether plain, japanned, lacquered, tinned or covered with paper or cloth ; also back bone or corset wires, covered with paper or cloth, cut to lengths and tipped with brass or tin, or untipped, or in coils	5 cents per lb. and 30	"
Cotters, Spring Wire.....	30	"
Cottolene, a substitute for lard. See Lard.		
Cotton Bags, made by use of needle	35	"
Cotton Fabrics, printed or dyed, N. E. S.	32½	"
Cotton, colored fabrics, woven in whole or in part of dyed or colored cotton yarn, or jute yarn, or of part jute or part cotton yarn, or other mater- ial except silk, N. E. S.....	25	"
Cotton Quilts, not woven.....	35	per cent.
Cotton Quilts or Counterpanes, white, woven.....	20	"
Cotton Quilts or Counterpanes, colored, woven....	25	"
Cottons, grey or unbleached and bleached, not stained, painted or printed .1c. per sq. yard and 15		"
Cotton Sheetings, Drills, Ducks, Cheese Cloths, Cotton or Canton Flannels, gray, unbleached or bleached, not stained, painted or printed, and white Window Holland .1c. per square yard and 15		"

Cotton Sheets	20	<i>Duty.</i> per cent.
Cotton Denims, Drillings, Bed-tickings, Gingham, Plaids, Cotton or Canton Flannels, Flannelettes, Cotton Tennis Cloth, or Striped Zephyrs, Ducks and drills dyed or colored, checked and striped Shirtings, Cottonades, Kentucky Jeans, Pantaloon Stuffs, and goods of like description. .....2 cts. per square yard and	15	"
Cotton or Canton Flannels, printed.....	32½	"
Cotton Shirts and Drawers, woven or made on frames	35	"
Cotton Sewing Thread, on spools	25	"
Cotton Sewing Thread, in hanks, black, bleached or unbleached, three and six cord.....	12½	"
Cotton Socks and Stockings.....10 cts. per lb. and	30	"
Cotton, viz.:—All clothing made of cotton or other material, N.O.P., including corsets.....	35	"
Cottons, printed, dyed or colored, viz.:—Prints, Printed Shirtings, Furniture Prints, Cretonnes Plain Prints, Silesias, Sateens, French Prints Cambrics, Window Holland, Rolled Shirtings, Cotton Italians, Wigans, Stouts, Cotton Alpaca, Jeans, Coutills, Casbans, Prunella, Muslins, Nets, Lawns and Tarlatans.....	32½ per cent	
Cotton, all manufactures of, N. E. S.	20	"
Cotton Fabrics, uncolored, viz.:—Scrims and window scrims, Cambric cloths, Muslin apron checks, brilliants, cords, piques, diapers, Lenos mosquito nettings, Swiss Jaconets and Cambric Muslins, and plain, striped or Checked Lawns The above if dyed or printed.....	25 32½	" "
Cotton Handkerchiefs, white or colored.....	25	"
Cotton Plush.....	20	"
Cotton Seamless Bags, irrespective of contents.... .....2 cts. per lb. and	15	"
Cotton Bags, made up by the use of the needle....	35	"
Cotton Wadding, Batting, Batts, not bleached, dyed or colored.....2c per pound and	15	"
Cotton Wadding, Batting, batts, if bleached dyed or colored.....3 cts. per lb. and	15	"
Cotton Warps, Carpet Warps, Knitting and Hosiery Yarns, and other Cotton Yarns under No. 40, not bleached, dyed or colored..... .....2 cts. per lb. and	15	"

	<i>Duty.</i>
Cotton Warps, viz., the above, if bleached dyed or colored.....	3 cts. per lb. and 15 per cent.
Cotton Warps on beams.....	1 ct. per yd. and 15 “
Cotton Warp, No. 60 and finer.....	15 “
Cotton Velvets and Velveteens.....	20 “
Cotton or Canton Flannel, unbleached, and bleached, not stained, painted or printed.....	1 ct. per sq. yd and 15 “
Cotton or Canton Flannel, dyed or colored.....	2 cts. per sq. yd. and 15 “
Cotton or Canton Flannel, colored, if printed.....	32½ “
Cotton Waste.....	Free.
Cotton Wool.....	Free.
Cotton Wool, raw dyed, not to include Wadding, Batts, Batting or Jewellers' Wool	20 per cent.
Cotton Seed Oil and Cotton Seed Bran.....	20 “
Cotton Seed Cake and Cotton Seed Meal.....	Free.
Cotton Damasks in piece, cloths, napkins and doyleys	25 per cent.
Cotton Towels.....	25 “
Cotton yarns not coarser than No. 40, unbleached, bleached or dyed, for use in covering electric wires; also for the manufacture of cotton loom harness; and for use in the manufacture of Italian cloths, cotton, worsted or silk fabrics..	Free.
Cotton yarns in cops only, made from single cotton yarns finer than No. 40, when used in their own factories by the manufacturers of Italian cloths, cashmeres and cotton cloths for the selvages of said cloths, and for these purposes only.....	Free.
Counterpanes or Quilts, woven, white.....	20 per cent.
Counterpanes or Quilts, white, with woven colored border.....	25 “
Counters and Dice, bone	20 “
Court Plaster.....	25 “
Crab Apples.....The barrel containing same to be free of duty.....	40 cents per bbl.
Cracked Corn and Cracked Wheat.....	20 per cent.
Cranberries	30 cents per bushel.
Crapes of all kinds.....	20 per cent.
Crayons and chalks.....	20 “
Cream of Tartar.....	20 “
Cream of Tartar, in crystals	Free.
Creolin, an antiseptic and disinfectant.....	20 per cent.

	<i>Duty.</i>
Crocus composition (oxide of iron) for buffing or polishing metals.....	30 per cent.
Crowbars of Iron or Steel..... 1 ct. per lb. and	25 "
Crucibles, earthenware.....	35 "
Crucibles, plumbago.....	30 "
Cucumbers, green.....	25 "
Cuff Buttons or Studs of gold, gold plate, brass, pearl, bone or celluloid.....	25 "
Cuff Buttons or Studs of rubber... 5 ct. per gr. and	20 per cent.
Cuffs, Collars and Shirt Fronts, paper.....	35 "
Cuffs, cotton, linen, xylonite, celluloid or xyolite, 4 cts. per pair and	30 "
Cuffs and Collars, lace, woven.....	30 "
Cummin Seed. See Seeds.	
Cups or other prizes, won in competition	Free.
Curd Knives	35 per cent.
Curling Stones (so called) of whatever material made	25 "
Curling Tongs.....	30 "
Currants, Dates, Figs and Prunes, dried	1 ct. per lb.
Currants, green.....	1 ct. per qt.
Currant Bushes.....	20 per cent.
Curry Combs and Curry Cards	35 "
Curry Powder.....	25 "
Curtain Poles.....	35 "
Curtain Pole Ends, Rings and Brackets.	30 "
Curtains, bamboo.....	35 per cent.
Curtains when made up, trimmed or untrimmed..	30 "
Cutch or Gambier and Terra Japonica.....	Free.
Cutlery, plated, namely, Knives, plated wholly or in part, costing under \$3.50 per dozen.....	
..... 50 cts. per doz. and	20 per cent.
Cutlery, plated, N.E.S.....	30 "
Cutlery, not plated (not to include steels).....	25 "
Cutters and Sleighs.....	30 "
Cyanide of Potassium.....	20 "

D

Damar, Gum.....	Free.
Damask of Cotton, of Linen, or of Cotton and Linen, bleached, unbleached or coloured....	25 per cent.
Darning Needles.....	30 "
Dates.....	1 ct. per lb.
Decalcomanie, or transfer pictures.. 6 cts. per lb. and	20 per cent.
Degras, viz. : Oleo-stearine and Degras when im-	

	<i>Duty.</i>
ported by manufacturers of leather for use in the manufacture of leather in their factories...	Free.
Degras, N.E.S.....	20 per cent.
Demijohns Glass, empty or filled.....	30 "
Dental and Surgical Instruments of all kinds.....	20 "
Desiccated Coconut, sweetened or not.....	8 cts. per lb.
Dextrine, or British Gum.....	1 ct. per lb.
Diamonds, unset, or diamond dust or bort, and black diamonds for borers.....	Free.
Diamond Drills, for prospecting for minerals, not to include motive power.....	Free
Diamond Drills, Boring Rods and Couplings.....	30 per cent.
Dice, bone.....	20 "
Dogs.....	20 "
Dolls, of all kinds and materials.....	35 "
Drafts, unsigned.....	35 "
Drain pipes, sewer pipes, chimney linings or vents, and inverted blocks, glazed or unglazed, and earthenware tiles.....	35 "
Drain Tiles, unglazed.....	20 "
Dragon's Blood.....	Free.
Drawings, Paintings, Prints, Engravings and Building Plans, not framed.....	20 per cent.
Dress Sleeve Protectors.....	35 "
Dressine.....	1 ct. per lb.
Driers, Liquid, N.E.S..... 20 cts. per l. G. and	25 per cent.
Drills, grain, seed and parts.....	35 "
Drills, hand and machine, as tools.....	35 "
Dry Plates, photographic.....	9 cts, per sq. foot
Drugs, N.E.S.....	20 per cent.
Druggets and Printed Felts.....	25 per cent.
Duck, Cotton, Printed.....	32½ "
Duck, Cotton, white..... 1 ct. per sq. yard and	15 "
Duck, Cotton, dyed or coloured, not printed... 2 cts. per sq. yard and	15 "
Duck, Linen.....	20 "
Duck, for belting and hose when imported by manufacturers of rubber goods for use in their factory.....	Free.
Dulse, in natural state.....	Free.
Dust, iron, steel or brass.....	30 per cent.
Dutch or Schlag Metal Leaf.....	30 "
Dyeing or Tanning articles, in a crude state, used in dyeing or tanning, N. E. S.....	Free.

	<i>Duty.</i>
Dyes, Aniline and Coal Tar Dyes, in bulk or package of not less than one pound in weight.....	Free.
Dyes, other than aniline, prepared.....	20 per cent.
Dynamite, Dualin, Giant Powder and Vigorite, and other explosives of which Nitro-Glycerine is a component part.....	5 cts. per lb. and 20 “

E

Earth Closets, wood.....	35 per cent.
Earthenware Closets.....	35 “
Earthenware, Porous, known as Terra Cotta Lumber, Brick Wood, Cellular Pottery, and Holstein or Wood-stone intended for making buildings fire-proof.....	35 “
Earthenware and Stoneware: Demijohns or jugs, churns and crocks, a specific duty of 3 cents per gallon of holding capacity.....	3 cts. per I. G.
Earthenware and Stoneware, brown or coloured, Rockinghamware, white granite or stoneware, C. C. or cream coloured ware, decorated, printed, or sponged, and all earthenware, N. E. S. ..	35 per cent.
Edge Tools, N. E. S.....	35 “
Effects, Settlers.' See Settlers' Effects.	
Effects, viz.: Apparel, wearing, and other personal and household effects (not mrchndse) of British subjects dying abroad, but domiciled in Canada.	Free.
Eggs.....	5 cts. per doz.
Egg Cases containing eggs, “not being packages for exportation only,” are dutiable.	
Egg Albumen.....	20 per cent.
Egg Yolk, in bulk, preserved with salt, but not otherwise mixed.....	20 “
Elastic Webbing.....	25 “
Electric arc Light Carbons or Carbon points, not exceeding twelve inches in length, \$2.50 per thousand, and in proportion for greater or less lengths.	
Electric and Galvanic Batteries.....	25 per cent.
Electric Light Cables, Electric Motors and apparatus for Electric lights, including incandescent light Globes and Insulators of all kinds, N. E. S.	25 “
Electric Meters.....	25 “
Electroliers, if not capable of being used for any purpose other than electric lights.....	25 “
Electroplate, and gilt of all kinds, N. E. S.....	30 “

Duty.

Electrotypes. See Stereotypes.	
Embalming Boards.....	35 per cent.
Embossed Books for the Blind.....	Free.
Embroideries of all kinds.....	30 per cent.
Embroidery and Sewing Silk.....	25 "
Emery, in blocks, crushed or ground.....	Free.
Emery Wheels.....	25 per cent.
Emery Paper, sand, flint and glass, paper and cloth	30 "
Enamelled Cloth, for carriages, etc. 5c per sq. yd.&	15 "
Enamelled Ironware.....	35 "
Enamel Sizing and Sizing Cream.....	1 ct. per lb.
Encaustic and other Tiles, N. E. S.....	35 per cent.
Engravings, paintings, drawings, and building plans, not framed.....	20 "
Eno's Fruit Salts.....	25 "
Entomological specimens.....	Free.
Envelopes, printed or not.....	35 per cent.
Ergot.....	Free.
Essences, Alcoholic.....\$2.12½ per gallon and	30 per cent.
Essential Oils, for manufacturing purposes.....	20 "
Esparto or Spanish Grass, and other grasses or pulp of, for the manufacture of paper.....	Free.
Ether Sulphuric.....	5 cts. per lb.
Evergreens, for decorations.....	20 per cent.
Excelsior, for upholsterers' use.....	20 "
Excelsior for other purposes.....	25 "
Extracts, Alcoholic.....\$2.12½ per I G. and	30 "
Extract of Fluid Beef, not medicated.....	25 "
Extracts of Logwood, Fustic, Oak, and of Oak Bark	Free.
Extract of Malt, (non-alcoholic) for medicinal purposes	25 per cent.
Eyeglasses and Spectacles.....	30 "
Eyeglasses and Spectacles, parts of, unfinished.....	25 "
Eyelets.....	30 "

F

Facings, for foundries, coal.....	20 per cent.
Facings, for foundries, plumbago.....	30 "
Fancy work boxes, writing desks, glove boxes, hand- kerchief boxes, manicure cases, perfume cases, toilet cases and fancy cases for smokers' sets, and all similar fancy articles made of bone, shell, horn, ivory, wood, leather, plush, satin, silk ; satinette or paper ; dolls and toys of all kinds in-	

cluding sewing machines when of not more than two dollars in value, and toy whips ; ornaments of alabaster, spar, amber, terra-cotta or composition, statuettes and bead ornaments, N.E.S..	35 per cent.
Fanning Mills and parts.....	35 “
Fans, to be rated for duty according to material of which made.	
Farina. See Starch.	
Farm Wagons and Carts. See Carriages.	
Fashion Plates, (tailors and mantle makers)..	6c. per pound and 20 per cent.
Faucets, metal or part metal.....	30 “
Faucets, all wood.....	25 “
Feathers, Ostrich and Vulture, undressed.....	15 “
Feathers, Ostrich and Vulture, dressed.....	35 “
Feathers, of all kinds, N.E.S.....	25 “
Feather Beds.....	35 “
Felloes of hickory wood, rough sawn to shape only, or rough sawn and bent to shape, not planed, smoothed or otherwise manufactured, when imported by manufacturers of carriage and cart wheels, to be used in the manufacture of such articles in their own factories only.....	Free.
Felloes, Spokes, Hubs, and parts of wheels.....	25 per cent.
Felloes, Spokes, Hubs, and parts of wheels, rough, hewn or sawn only.	15 “
Felt Adhesive, for sheathing vessels.....	Free.
Felt Cloth, Wool, of every description, N.E.S.....	10 cents per lb. and 20 per cent.
Felt, wool, pressed, of all kinds, not filled or covered by or with any woven fabric.....	17½ “
Felts and Druggets, printed, N.E.S.....	25 “
Fennel Seed and Fenugreek Seed. See Seeds.	
Ferro-manganese, ferro-silicon, spiegel, steel bloom ends and crop ends of steel rails, for the manufacture of iron or steel.....	\$2 per ton.
Ferrules of wire, iron, steel or brass.....	30 per cent.
Fertilizer, bone meal.....	20 “
Fertilizers, Animal and Vegetable.....	Free.
Fertilizers, Artificial and Mineral, N.E.S.....	20 per cent.
Fibre, Mexican, Tampico or Istle.....	Free.
Fibre, Vegetable, natural, not produced by any mechanical process.....	Free.
Fibre, Vulcanized, in sheets.....	30 per cent.

	<i>Duty.</i>
Fibre Ware, Indurated Fibre Ware, Vulcanized Fibre Ware, and all articles of like material...	30 per cent.
Fibrilla	Free.
Figs	1 ct. per lb.
Files and Rasps	35 per cent.
File Blanks	30 "
Filberts	3 cts. per lb.
Filings, Iron, Steel or Brass	30 per cent.
Fillets of Cotton and Rubber, not exceeding seven inches wide when imported by, and for the use of manufacturers of card clothing.	Free.
Filter paper, in sheets	25 per cent.
Filter paper, cut to shape	35 "
Finger Bars and Reaper and Mower Bars, being angle iron or steel cut to exact length, rolled, sheared off and straightened with a slot cut out of the side of each bar, as parts of reapers and mowers	35 "
Fire-arms for use of Army and Navy	Free.
Fire-Arms, N. E. S.	20 per cent.
Fire-brick for use exclusively in processes of manufactures	Free.
Fire-brick for building or repairing furnace for gas works	"
Fire-brick for baker's ovens	"
Fire-brick or tiles for lining stoves and furnaces, N.E.S.	30 per cent.
Fire-clay	Free.
Fire-clay Gas Logs	20 per cent.
Fire-clay Gas Retorts	20 "
Fire Engines	35 "
Fire Extinguishers (chemical)	30 "
Fire-works	25 "
Fish and other products of the fisheries imported into Canada from Newfoundland	Free.
Fish, viz :	
Mackerel	1 ct. per lb.
Herrings, pickled or salted	1 "
Salmon, pickled or salted	1 "
All other fish, pickled or salted, in barrels....	1 "
Foreign caught fish, imported otherwise than in barrels or half barrels, whether fresh, dried, salted or pickled, not specially enumerated or provided for by this Act	50 cts. per 100 lbs.
Fish, smoked and boneless fish	1 ct. per lb.
Anchovies and Sardines, packed in oil or other-	

wise, in tin boxes, measuring not more than five inches long, four inches wide, and three and one-half inches deep.....	5 cts. per box	
In half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths deep	2½c. per box	
In quarter boxes, measuring not more than four inches and three-quarters long, three and one half inches wide, and one and a quarter deep.....	2c. per box.	
When imported in any other form.....	30 per cent.	
Fish, preserved in oil, except Anchovies and Sardines.....	30	"
Fish Punice.....	20	"
Salmon and all other fish prepared or preserved, including Oysters, not specially enumerated or provided for in this Act.....	25	"
Oyster pails, tubs, &c. Pails manufactured in the United States in which oysters are imported are liable to duty each time they are brought to Canada, but if they are wholly manufactured in Canada, and are properly branded by the customs, they may be sent to the United States, and on return entered free, on identification.		
Oysters, viz. : Seed and breeding oysters, imported for the purpose of being planted in Canadian waters.....	Free.	
Oysters, shelled, in bulk.....	10c. per gal.	
Oysters, canned, in cans not over one pint, three cents per can, including cans.....	3c. per can.	
In cans, over one pint and not over one quart, five cents per can, including the cans.....	5c.	"
In cans exceeding one quart, an additional specific duty of five cents for each quart or fraction of a quart of greater capacity than a quart, including the cans.....	5c. per qt.	
Oysters in the shell.....	25 per cent.	
Packages containing oysters and other fish, N.O.P.	25	"
Oil, Spermaceti, whale and other fish oils, and all other articles, and products of the fisheries, not specially provided for.....	20	"
Provided that the whole or part of the said duties hereby imposed may be remitted on proclama-		

tion of the Governor-in-Council, which may be issued whenever it appears to his satisfaction that the Government of the United States and the Island of Newfoundland, or either of them have made changes in their tariffs of duties imposed upon articles imported from Canada in reduction or repeal of the duties in force in said countries.

Fishing Flies.....	30 per cent.
Fishing Fly Books.....	35 “
Fish Hooks and Spoons for sporting purposes.....	30 “
Fish Hooks, Nets and Seines, and Fishing lines and Twines, but not to include sporting fishing tackle or hooks with flies, or trawling spoons, or threads or twines commonly used for sewing or manufacturing purposes.....	Free.
Fish Lines and Twines, N.E.S.....	30 per cent.
Fish Nets and Seines, N.E.S.....	35 “
Fish Pumice.....	20 “
Fish Skins and Fish Offal, imported by manufacturers of glue for use in their own factories.....	Free.
Fish Sounds.....	20 per cent.
Fish-Plates, Railway.....	\$12 per ton.
Fishing Rods.....	30 per cent.
Flags, bunting.....	27½ “
Flags, cotton.....	32½ “
Flagstones, sawn or otherwise dressed.....	\$2 per ton.
Flannelettes, N.E.S.....	2c. per square yard and 15 per cent.
Flannels, Woollen, of every description.....	10 cts. per lb. and 20 “
Flasks, Glass. See Glassware.	
Flax, fibre, scutched.....	1 ct. per lb.
Flax, fibre, hackled.....	2 “
Flax, tow of, scutched or green.....	½ “
Flax Seed.....	10 cents per bush.
Flaxseed or Linseed Oil, boiled or raw.....	1½c. per lb.
Barrels containing Linseed Oil.....	25 cts. each.
Flint, Flints and Ground Flint Stones.....	Free.
Floor and Ornamental Tiles.....	35 per cent.
Florist Stock, viz. : Palms, Orchids, Azaleas, Cacti, and flower bulbs of all kinds.....	Free.
Flour, Wheat.....	75 cents per bbl.
Flour, Buckwheat or Meal.....	½ ct. per lb.
Flour, Corn.....	20 per cent.

	<i>Duty.</i>
Flour, Rye.....	50 cts. per bbl.
Flour, Rice and Sago.....	2 cts. per lb.
Flower Bulbs.....	Free.
Flowers, Artificial.....	25 per cent.
Flowers Cut.....	20 “
Fluid Beef Extract of, not medicated.....	25 “
Fluor Spar.....	20 “
Flv Paper.....	35 “
Foliæ Digitalis.....	Free.
Foot Grease, being the refuse of cotton seed after the oil has been pressed out, but not when treated with alkalies..	Free.
Foot Scrapers.....	30 per cent.
Forks, Cast Iron, not handled, nor ground or otherwise further manufactured	10 “
Forks, Hay, Manure, etc. See Agricultural Impls.	
Fossils	Free.
Fowls, domestic, pure bred, for the improvement of stock, and Pheasants and Quail.....	“
Freight Carts See Carriages.	
Frillings and Flounces, made up by the seamstress.	35 per cent.
Fringe, Bullion.....	Free.
Fringes, of all kinds, N. E. S.....	30 per cent.
Fruit, dried, Apples.....	2 cts. per lb.
Fruit, dried, Raisins.....	1 cent per lb. and 10 per cent.
Fruit, dried, Currants, Dates, Figs, Plums, Prunes, and all other dried fruit N. E. S	1 ct. per lb.
Fruit, green, viz.: Bananas, Pine Apples, Plantains, Pomegranates, Shaddocks, Guavas and Mangoes, Blueberries and Strawberries, wild only.....	Free.
Fruit, Apples, green, the rate to include the duty on barrel	40c. per bbl.
Fruit, Blackberries, Gooseberries, Raspberries and Strawberries, N. E. S., the weight of the package to be included in the weight for duty....	3 cts. per lb.
Fruit, Cranberries, Plums and Quinces	30c. per bus.
Fruit, Peaches, N. O. P., the weight of the package to be included in the weight for duty.....	1 ct. per lb.
Fruit, green, Currants and Cherries.....	1 ct. per qt.
Fruit, green, Grapes.....	2 cts. per lb.
Fruit, green, Pears, and all other, N. E. S.....	20 per cent.
Fruits in air-tight cans or other packages, including the cans or other packages, weighing not over one pound, three cents per can or package, and	

three cents additional per can or package for each pound or fraction of a pound over one pound in weight—the rate to include the duty on the cans or other packages, and the weight on which duty shall be payable to include the weight of the cans or other packages...	3c. per 1 lb. can or pkg.
Fruits, preserved in brandy or other spirits.....	\$1.90 per l.g.
Fruit Jars and preserve jars, glass...5c. per doz. and	30 per cent.
Fruit Juices, N. O. P., non-alcoholic and not sweetened	10c. per gal.
Fruit Syrups, N. O. P.....	40c. “
Fullers' Earth, crude	Free.
Fullers' Earth, prepared.....	30 per cent.
Fur Jackets, lined with satin.....	25 “
Furniture, of wood, or any other material, house, cabinet or office, finished or in parts.....	35 per cent.
Fur Skins, of all kinds, not dressed in any manner	Free.
Fur Skins, wholly or partially dressed.....	15 per cent.
Furs, viz.:—Muffs, Tippetts, Capes, Coats, Cloaks, and other manufactures of fur and fur trimmings N. E. S.....	25 “
Fuse, N. E. S.....	20 “
Fuses, Electric or Platinum, consisting of a length of covered wire, connected with a detonator...	35 “
Fustic, extract of.....	Free.

G

Galoon, Silk.....	30 per cent.
Galvanized Ironware.....	35 “
Gambier or Cutch and Terra Japonica.....	Free.
Game.....	20 per cent.
Games of Cards, such as Old Maid, Authors, etc. N. E. S.....	35 “
Gannister.....	Free.
Garden Shears.....	35 per cent.
Gas Coke, (the product of gas works,) when used in Canadian manufactures only.....	Free.
Gas and Coal-oil Fixtures, or parts thereof.....	30 per cent.
Gas-light Shades.....	30 “
Gas Logs, Fire Clay.....	20 “
Gas Meters.....	35 “
Gasolene. See Oils.	
Gas Retorts, Fire Clay.....	20 “

	<i>Duty.</i>
Gas Stoves.....	30 per cent.
Gas, water and soil pipes of cast-iron.....	
.....\$12 per ton but not less than	35 “
Gelatine.....	20 “
Gentian Root.....	Free.
German Silver, Silver and Nickel Silver, rolled or in sheets.....	Free.
German Potash Salts for fertilizers.....	Free.
German Silverware, not plated.....	25 per cent.
Gigs. See Carriages.	
Gilling Twine, imported for the use of the fisheries	Free.
Gilling Twine, Linen Thread.....	20 per cent.
Gin. See Spirits.	
Ginger Ale.....	20 per cent.
Ginger, candied.....1½ cts. per lb. and	35 “
Ginger, preserved.....	35 “
Ginger, unground.....	10 per cent.
Ginger, ground.....	25 “
Ginseng Root.....	Free.
Glass, viz. :—Crystal and Decorated Glass Tableware, made expressly for mounting with silver-plated trimmings, when imported by manufacturers of plated ware.....	20 per cent.
Glass Flasks and Phials of eight ounces capacity and over, Telegraph and Lightning-Rod Insulators, Jars and Glass Balls, and cut, pressed or moulded Tableware, 5 cents per dozen pieces, and 30 per cent.....	5 cents per doz. and 30 “
Glass Carboys and Demijohns, empty or filled, bottles and decanters, flasks and phials of less capacity than eight ounces.....	30 “
Glass, viz. :—Lamp, gas light and electric light shades, lamps and lamp chimneys, side-lights, and head-lights, globes for lanterns, lamps, electric lights and gas lights, N.E.S.....	30 “
Glass, viz. :—Common and colorless window glass; and plain, colored, stained or tinted or muffled glass in sheets.....	20 “
Glass, viz. :—Ornamental figured and enamelled colored glass; painted and vitrified glass; figured, enamelled and obscured white glass, and rough rolled plate glass.....	25 “
Glass, viz. :—Stained Glass Windows.....	30 “
Glass, viz. :—Silvered Glass.....	30 “

	<i>Duty.</i>
Glass, viz. :—Silvered Glass, bevelled.....	35 per cent.
Glass, viz. :—Plate Glass, not colored, in panes of not over thirty square feet each, and when bevelled two cents per square foot additional.....	6c. p. sq. ft.
Glass, viz. :—Plate Glass in panes of over thirty and not over seventy square feet each, and when bevelled, two cents per square foot additional..	8 “
Glass, viz. :—Plate Glass in panes of over seventy square feet each, and when bevelled, two cents per square foot additional.....	9 “
Glass, viz. :—Imitation Porcelain shades and colored glass shades, not figured, painted, enamelled or engraved.....	20 per cent.
Glass, viz. :—All other glass and manufactures of glass, N.O.P., including bent plate glass.....	20 “
Glass Jelly Tumblers, with tin covers.....	5 cts. per doz. and 30 “
Glass Pendants.....	30 “
Glass, sand, flint and emery, paper and cloth.....	30 “
Glass Stoppers.....	30 “
Glass Vases.....	20 “
Glauber Salts.....	20 “
Glaziers' Diamonds, set in brass, steel or iron.....	35 “
Globes, Maps and Charts, geographical, topographical and astronomical, N.E.S.....	20 “
Globes for lanterns and lamps.....	30 “
Gloves and Mitts of all kinds.....	35 “
Glove leathers when imported by glove manufacturers for use in their factories in the manufacture of gloves, viz. : kid, lamb, buck, deer, antelope, and water hog, tanned or dressed, coloured or uncoloured.....	10 “
Glove Boxes.....	35 “
Gloy Paste.....	1 ct. per lb.
Glue, liquid, and Mucilage.....	30 per cent.
Glue, sheet, broken and ground.....	3 cts. per lb.
Glucose or Grape Sugar, Glucose Syrup, and Corn Syrup, or any Syrups containing any admixture thereof.....	1½ cts. per lb.
Gluten Flour and special diabetic food.....	20 “
Glycerine.....	20 “
Goatskin Rugs.....	25 “
Goldbeaters' Moulds and Skins.....	Free.
Gold Bullion, in bars, blocks or ingots.....	Free.

	<i>Duty.</i>
Gold Coin.....	Free.
Gold and Silver Leaf, and Dutch or schlag metal leaf	30 per cent.
Gold and Silver Leaf, imitations of.....	30 per cent.
Gold or Silver, manufactures of, N.E.S.....	20 "
Goldfish.....	20 "
Gongs for doors, as bells.....	30 "
Gooseberries, weight of the package to be included in the weight for duty.....	3 cts. per lb.
Gooseberry Bushes.....	1 ct. each.
Granite. See Stone.	
Granite-ware.....	35 per cent.
Grapes.....	2 cts. per lb.
Grape Vines, costing 10 cents and less.....	2 cts. each.
Grape Vines, costing over 10 cents.....	20 per cent
Grass Seed. See Seeds.	
Grasses, fancy, dried, but not coloured or otherwise manufactured.....	Free.
Gravels.....	Free.
Grease, rough, the refuse of animal fat, for the man- ufacture of soap only.....	Free.
Grease, Axle.....	1 ct. per lb.
Grease, rough, the refuse of animal fat, such as is fit only for use in the manufacture of soap, al- though the same may have passed through a process of deodorization, when imported by soap manufacturers for the manufacture of soap only, in their own factories, under regulations pre- scribed by the Minister of Customs.	Free.
Grindstones, not mounted, and not less than 12 inches in diameter.....	\$2 per ton.
Grindstones, N.E.S.....	30 per cent.
Guano, and other animal and vegetable manure (not phosphates).....	Free.
Guavas.....	Free.
Gums, viz. : Amber, Arabic, Australian, copal, da- mar, kaurie, mastic, sandarac, senegal, shellac, and white shellac, in gum or flake, for manufac- turing purposes, and gum tragacanth, gum gedda and gum barberry.....	Free.
Gum, Arabic, artificial, a British gum or dextrine..	1 ct. per lb.
Gum. British, dressine, sizing c eam and enamel sizing.....	1ct. "
Gums, chewing, sweetened....1½ cents per lb. and	35 per cent.
Gums, chewing, not sweetened.....	20 "

	<i>Duty.</i>
Gum Chicle or Sappato Gum, in a crude state, when imported for the purposes of manufacture....	Free.
Gum Chicle or Sappato Gum, N.E.S.	20 per cent.
Gum Paste Ornaments, unsweetened.....	20 “
Gum Paste Ornaments, sweetened... 1½c. per lb. and	35 “
Gun Covers, to pay according to material.	
Gun, Rifle and Pistol Cartridges, and Cartridge cases of all kinds and materials; and Percussion Caps.	35 per cent.
Gunny Cloth and Gunny Bags.....	20 “
Gunpowder. See Powder.	
Gun Tools, such as reloading sets, etc.....	35 per cent.
Gun Wads of all kinds.....	35 “
Gut Strings, for musical instruments.....	Free.
Gut and Worm Gut, manufactured and unmanufactured, for whip and other cord.....	Free.
Guttapercha, manufactures of, N.E.S.....	25 per cent.
Guttapercha, crude	Free.
Gypsum, ground.....	10 cents per 100 lbs.
Gypsum, crude (Sulphate of lime).....	Free.

H

Hacking Knives.....	35 per cent.
Haddies, smoked	1 ct. per lb.
Hair, curled.....	20 per cent.
Hair, cleaned or uncleaned, but not curled or otherwise manufactured.....	Free.
Hair Braids, Chains or Cords.....	30 per cent.
Hair, other manufactures of, N.E.S.....	20 “
Hair Cloth, of all kinds.....	30 “
Hair Pins, Metal	30 “
Hair Pins of Horn, Shell, or other material than metal, having two or more prongs.....	35 “
Hair Oils, Pomatums and Pastes, and all other perfumed preparations used for the hair, mouth or skin (non-alcoholic)	30 per cent.
Halter Chains.....	35 “
Hammers, weighing three pounds each or over....	
..... 1 ct. per lb. and	25 per cent.
Hammers, N.E.S.....	35 “
Hams, fresh, salted, dried, or smoked.....	3 cts. per lb.
Hammocks and Lawn Tennis Nets and other like articles, manufactured of twine, N.E.S.....	35 per cent.
Hand Carts.....	30 “

Handkerchiefs, cotton or linen, plain or printed, in the piece or otherwise.....	25	per cent.
Handkerchiefs, silk.....	30	"
Handkerchief Boxes.....	35	"
Handcuffs	30	"
Hand Scoops, granite ware, enamelled or galvanized iron and stamped tin.....	35	"
Hand Scoops, Brass or Iron, N.E.S.....	30	"
Hand Scoops, wood.....	25	"
Hardware, viz. : builders', cabinet-makers' harness-makers' and saddlers' hardware, including curry-combs, carriage-hardware, locks, butts and hinges, N.E.S., and tools of all kinds, N.E.S.	35	"
Hardware House Furnishing, N.O.P.....	30	"
Harness-makers' and Saddlers' hardware.....	35	per cent.
Harrows and parts	35	"
Harness and Saddlery, of every description, and parts of the same.....	35	"
Harness and Leather Dressing.....	30	"
Harness Soap.....	30	"
Harps, Musical Instruments.....	25	"
Harvesters. See Agricultural Implements.		
Hatchets, N. E. S.....	35	"
Haps, Caps and Bonnets, N. E. S.....	30	"
Hat Boxes, Valises, Carpet Bags and Trunks.....	30	"
Hat Covers, rubber. See India Rubber.		
Hatters' Bands, Bindings, Tips and Sides, and Linings both tips and sides, when imported by hat manufacturers only, for use in their factories in the manufacture of hats	Free.	
Hatters' Plush, silk or cotton.....	"	
Hatters' Sweat Leathers	25	per cent.
Hatters' Furs, not on the skin.....	Free.	
Hay	20	per cent.
Hay Knives, finished or not.....	\$2 per Dozen and 20	"
Hay Rakes, made wholly of wood.....	35	"
Health Food, Cold Blast whole wheat, flour and wheat, pearled wheat and oats, granulated oats and barley, universal food, pea and bean flour, bran flour, bran food, pearled corn meal, white wheat gluten	20	"
Hemlock Bark	Free.	
Hemlock Bark, extract of.....	20	per cent.
Hemp, undressed	Free.	

	<i>Duty.</i>
Hemp Carpets, Matting, Mats and Squares.....	25 per cent.
Hickory Billots and Hickory Spokes. See Lumber.	
Hickory lumber, sawn to shape for spokes of wheels, but not further manufactured.....	Free.
Hides, raw, whether dry, salted or pickled.....	"
Hinges, T and Strap Hinges and hinge blanks, N. E. S.....	1 cent per lb. and 25 per cent.
Hinges and Butts, N. E. S.....	35 "
Hoes, Steel.....	5 cents each and 25 "
Hogs, living.....	2 cts. per lb.
Hollow-ware, viz.: Stamped tinware, japanned ware, granite ware, enamelled iron ware, and galvanized iron ware.....	35 per cent.
Hollow-ware, of cast or wrought Iron, N.E.S.....	30 "
Holly Twigs.....	20 "
Honey, in comb or otherwise, and imitations and adulterations thereof.....	3c. per lb.
Hoofs.....	Free.
Hoof Ointment.....	25 per cent.
Hoop-skirts.....	35 "
Hooks and Eyes.....	30 "
Hops.....	6c. per lb.
Horn, Fancy manufactures of.....	35 per cent.
Horn Strips, when to be used in making corsets....	Free.
Horn and Horn-tips.....	"
Horse Boots, leather.....	35 per cent.
Horse Clothing, woollen, shaped, 10 cts. per lb. and	25 "
Horse Clothing, shaped, N.O.P.....	30 "
Horse Netting.....	35 "
Horse Powers and parts.....	35 "
Horses, N.E.S.....	20 "
Horse Shoes and Shoe Nails.....	
..... 1½c. per lb., but not less than	35 "
Horses, Cattle, Sheep and Swine, for the improvement of stock, under regulations to be made by the Treasury Board, and approved by Governor General in Council.....	Free.
Horse Radish Root, green.....	25 per cent.
Hose, Cotton or Linen.....	20 "
Hose, Rubber.....	5 cts. per lb. and 15 "
Hose of Cotton or Linen, lined with rubber.....	5 cts. per lb. and 15 "
Hoisery, Silk.....	30 "

	<i>Duty.</i>
Hosiery, viz., Cotton, Wool, Cashmere and Merino	
Socks and Stockings.....10 cts. per lb. and	30 per cent.
Hubs, Spokes and Felloes, rough or sawn only....	15 “
Hubs, Spokes and Felloes, finished, plain.....	25 “
Huckleberries.....	Free.
Hydrants, Valves and Water Gates.....	30 “
Hymn Books, with or without music.....	5 “
Hyoscyamus, or Henbane Leaf.....	Free.

I

Ice.....	Free.
Ice Boxes.....	35 per cent.
Imitation Precious Stones, not set.....	10 “
Indian Corn. See Corn.	
India Rubber boots and shoes with tops or uppers of cloth or of material other than rubber.....	35 “
India Rubber Boots and Shoes, and other manufac- tures of India Rubber, N.E.S.....	25 “
India Rubber Belting, Hose Packing, Mats and Mat- ting, and cotton or linen hose lined with rubber 5 cts. per lb. and	15 per cent.
India Rubber, and Vulcanite ; mnfrs. of, N.E.S.	25 “
India Rubber Clothing, or clothing made waterproof with India Rubber, N.E.S.....	35 “
India Rubber, surfaced waterproof clothing..... 10 cents per lb. and	25 “
India Rubber, viz.: Rubber, crude, and hard rubber in sheets, but not further manufactured.....	Free.
India Rubber, viz.: Sheet rubber, soft.....	25 per cent.
India Rubber, viz.: Recovered rubber and rubber substitute.....	Free.
India Rubber Cloth. See Oilcloth.	
India Rubber vulcanized handles for knives and forks	10 per cent.
India Rubber Water Beds.....	35 “
Indigo.....	Free.
Indigo, Auxiliary or Zinc Dust.....	“
Indigo Paste and Extract of.....	“
India Hemp, crude drug.....	“
Indurated Fibre Ware.....	30 per cent.
Ink, for writing.....	25 “
Ink, for printing.....	20 “
Ink, shoemakers.....	30 “
Insect Powder.....	20 “

	Duty.
Insulators, telegraph and lightning rod	
.....5 cents per doz. and	30 per cent.
Insulators of all kinds, N. E. S., for Electric and	
Incandescent lights	25 "
Insurance Blanks, Circulars, etc., not illustrated...	35 "
Insurance Blanks, Circulars, etc., if illustrated	
.....6 cents per lb. and	20 "
Iodine, crude.....	Free.
Ipecacuanha Root.....	"
Irons, sad, flat, or smoothing, of all kinds.....	
.....\$16 per ton, but not less than	30 per cent.
Iron, corrugated, Galvanized Sheet Iron	30 "
Iron, Galvanized Sheet, 21 to 28 gauge	12½ "
Iron, Galvanized Sheet, No. 20 and thicker.....	30 "
Iron, Hollow-ware, viz.: Stamped tinware, japanned	
ware, granite ware, enamelled iron ware and	
galvanized iron ware.....	35 "
Iron, Hollow-ware, N. E. S.....	30 "
Iron or Steel, viz.: Manufactured articles of iron or	
steel which at the time of their importation are	
of a class or kind not manufactured in Canada,	
when imported for use in the construction of	
iron or steel ships or vessels.....	Free.
Iron or steel beams, sheets, plates, angles and knees,	
for iron or composite ships or vessels.....	"
Iron masts for ships, or parts of.....	Free.
Iron, sand or globules, and dry putty for polishing	
granite	20 per cent.
Iron hoop, not exceeding three-eighths of an inch in	
width, and being twenty-five gauge or thinner,	
used for the manufacture of tubular rivets....	Free.
Iron, gas, water and soil pipes, of cast iron.....	
.....\$12 per ton, but not less than	35 per cent.
Iron Wire Cloth	30 "
Iron liquor, solution of acetate of iron, for dyeing	
and calico printing	Free.
Iron, viz.: Stoves and other castings	
.....\$16 per ton, but not less than	30 per cent.
Iron, wrought scrap iron and scrap steel, being	
waste or refuse wrought iron or steel and fit	
only to be re-manufactured, the same having	
been in actual use, not to include cuttings or	
clippings which can be used as iron or steel	
without re-manufacture	\$2 per ton.

Iron, wrought iron or steel sheet or plate cuttings or clippings, as cut at the rolling mills or ship yards and fit only for re-rolling and to be used for such purpose only	30 per cent.
Iron, ferro-manganese, ferro-silicon, spiegel, steel bloom ends and crop ends of steel rails, for the manufacture of iron or steel	\$2 per ton.
Iron in pigs, iron kentledge and cast scrap iron....	\$4 “
Iron Slag	20 per cent.
Iron in slabs, blooms, loops, puddled bars, or other forms less finished than iron in bars, and more advanced than pig iron, except castings.....	\$9 per ton.
Iron, viz. : bar iron, rolled or hammered, comprising flats, rounds and squares, and bars and shapes of rolled iron, N. E. S.	\$13 “
Iron, boiler or other plate iron, sheared or unsheared, skelp iron, sheared or rolled in groves, and sheet iron, common or black, not thinner than number twenty gauge, N. E. S., including nail plate of iron or steel, sixteen gauge and thicker	\$13 per ton.
Iron, viz. : sheet iron, common or black, smoothed or polished, and coated or galvanized, thinner than number twenty gauge, Canada plates, and plate of iron or steel not less than thirty inches wide and not less than one-fourth of an inch in thickness	12½ per ct.
Iron, sheet, black, twelve to twenty gauge	\$13 per ton.
Iron, sheet, black or polished, twenty-one to twenty-eight gauge	12½ per ct.
Iron, sheet, galvanized, twenty gauge and thicker	30 “
Iron, sheet, galvanized, twenty-one to twenty-eight gauge, or thinner	12½ “
Iron, sheet, galvanized, corrugated, all gauges	30 “
Iron, hoop or band or scroll or other iron, eight inches or less in width, and not thinner than number twenty gauge	\$13 per ton.
Iron, hoop or band or scroll or other iron, eight inches or less in width, and thinner than number twenty gauge	12½ per ct.
Iron, railway fish plates	\$12 per ton.
Iron, viz. :—rolled iron or steel angles, channels, structural shapes and special sections, weighing less than 25 pounds per lineal yard, N. E. S.	½ cent per lb and 10 per cent.

Iron, viz. :—rolled iron or steel beams, girders joists, angles, channels, structural shapes and special sections, weighing not less than twenty-five pounds per lineal yard.....	12½ per cent.	
Iron, viz. :—rolled iron or steel beams, girders, joists, angles, channels, eyebar blanks made by the Kloman process, together with all structural shapes of rolled iron or steel, including rolled iron or steel bridge plate not less than three-eighths of an inch thick, nor less than fifteen inches wide, when imported by manufacturers of bridges for use exclusively in the manufacture of iron and steel bridges.....	12½	“
Iron, viz. :—Swedish rolled iron nail rods, under a half inch in diameter, for manufacture of horse shoe nails.....	20	“
Iron bridges and structural iron work, one and one-fourth cent per lb. but not less than.....	35	“
Iron, viz. :—forgings of iron and steel, or forged iron of whatever shape or in whatever stage of manufacture, N. E. S., one and a half cent per lb. but not less than.....	35	“
Iron, viz. :—steel ingots, cogged ingots, blooms and slabs, by whatever process made, billets and bars, bands, hoops, strips, and sheets of all gauges and widths, all of above classes of steel, N.O.P., valued at four cents or less per pound, 30 per cent. but not less than \$12 per ton, except ingots, cogged ingots, blooms and slabs, upon which the specific duty shall be not less than.....	\$8 a ton.	
When of greater value than four cts. per pound.	12½ per cent	
Iron, plate of iron and steel combined, and steel not specially enumerated or provided for.....	30	“
Iron or steel railway bars and rails for railways and tramways, of any form, punched or not punched, N.E.S.....	\$6 per ton.	
Iron, viz. :—steel rails, weighing not less than twenty-five pounds per lineal yard, for use in railway tracks.....	Free.	
Provided that on all iron or steel bars, rods, strips, or steel sheets, of whatever shape, and on all iron or steel bars of irregular shape or section, cold rolled, cold hammered or polish-		

ed in any way in addition to the ordinary process of hot rolling or hammering, there shall be paid one-sixth of one cent per pound in addition to the rates imposed on said materials.

Provided further, that all metal produced from iron or its ores, which is cast and malleable of whatever description or form, without regard to the percentage of Carbon contained therein, whether produced by cementation, or converted, cast or made from iron or its ores by the crucible, Bessemer, pneumatic, Thomas Gilchrist, basic, Siemens Martin or open hearth process, or by the equivalent of either, or by the combination of two or more of the processes or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granulous or fibrous in structure, which is cast and malleable, except what is known as malleable iron castings, shall be classed and denominated as steel.

Provided further, that all articles rated as iron or manufacture of iron shall be chargeable with the same rate of duty if made of steel, or of steel and iron combined, unless otherwise specially provided for.

Iron, locomotives and other steam engines, boilers and machinery composed wholly or in part of iron or steel. N. E. S., 30 per cent.; provided that any locomotive which with its tender weighs thirty tons or over, shall pay a duty of not less than \$2,000.

Iron, portable machines, portable steam engines, threshers and separators, horse powers, portable saw mills and planing mills, and parts thereof in any stage of manufacture. 35 per cent.

Iron, viz.: Locomotive and car wheel tires of steel when in the rough Free.

Iron, boiler tubes of wrought iron or steel. 15 per cent.

Iron, viz.: Tubes not welded, nor more than one and one-half inches in diameter, of rolled steel. . . . 15 per cent.

Iron, lap-welded tubing, threaded and coupled or not, one and one-quarter to two inches inclusive in diameter, for use exclusively in artesian wells, petroleum pipe lines and petroleum refineries,

	<i>Duty.</i>
under regulations to be made by the Governor in Council.....	20 per cent.
Iron, wrought tubing, threaded and coupled or not, over two inches in diameter.....	15 “
Iron, other wrought tubes or pipes.....	30 “
.....6-10ths of one cent per lb. and	
Iron safes, doors for safes and vaults, scales, balances and weighing beams of iron and steel.....	35 per cent.
Iron, viz.: Malleable castings and steel castings, N.E.S., \$25 per ton, but not less than.....	30 “
Iron, cast vessels, plates, stove plates and irons, sad irons, hatters' irons, tailors' irons and castings of iron, N.E.S., \$16 per ton, but not less than..	30 “
Iron, cast pipes of every description, \$12 per ton, but not less than.....	35 “
Iron manufactures, articles or wares not specially enumerated or provided for, composed wholly or in part of iron or steel, and whether partly or wholly manufactured.....	30 “
Iron, viz.: Rolled rods of steel under half an inch in diameter or under half an inch square, when imported by knob or lock manufacturers or cutlers for use exclusively in such manufactures in their own factories.....	Free.
Iron, viz.: Steel rails, weighing not less than twenty-five pounds per lineal yard, for use in railway tracks.....	“
Iron, viz.: Steel valued at two and one-half cents per pound and upwards, for use in the manufacture of skates.....	“
Iron, scrap iron and scrap steel, old and fit only to be re-manufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada.....	“
Iron, viz.: Steel bowls for cream separators.....	“
Iron, viz.: Steel for the manufacture of files, when imported by file manufacturers for use in their factories.....	“
Iron, forks, cast iron, not handled, ground or otherwise further manufactured.....	10 per cent.
Iron Scales, balances and weighing beams.....	35 “
Iron chain cables, over nine-sixteenths of an inch in diameter, whether shackled or swivelled or not	5 “
Iron chains, trace, tug and halter.....	35 “

	<i>Duty.</i>
Iron chains, all other, N.E.S.....	30 per cent.
Iris Orris Root.....	Free.
Istle or Tampico Fibre.....	"
Isinglass.....	20 per cent.
Italian Cloth, wool, costing 10 cents per yard and under.....	22½ "
Italian Cloth, wool, costing over 10 cents and under 14 cents.....	25 "
Italian Cloth, wool, costing 14 cents and over.....	27½ "
[As regards the three above-mentioned items, the half-penny sterling shall be computed as the equivalent of a cent.]	
Italian Cloth, cotton.....	32½ "
Ivory, fancy manufactures of.....	35 "
Ivory or Ivory Nuts, unmanufactured.....	Free.
Ivory Veneers, sawn only, not planed or polished..	"
Ivory Black.....	10 per cent.

J

Jalap Root.....	Free.
Jams, Jellies and Preserves, N. E. S.....	5 cts. per lb.
Japanned Ware.....	35 per cent.
Japans and Japan Driers, N.E.S. 20 cts. per I.G. and	25 "
Jeans, Kentucky..... 2 cts. per sq. yard and	15 "
Jeans and Coutilles, when imported by corset and dress stay makers for use in their own factories.	25 "
Jellies, Jams and Preserves, N. E. S.....	5 cts. per lb.
Jerseys, woven, plain..... 10 cts. per lb. and	20 per cent.
Jerseys made from cloth..... 10 cts. per lb. and	25 "
Jet, raw.....	20 "
Jewel Cases, Cases for Watches, cases for silver and plated ware and for cutlery and other like articles..... 10 cts. each and	30 "
Jewellery and Manufactures of Gold and Silver....	20 "
Jews' Harps.....	35 "
Junk, old.....	Free.
Jute Bags.....	20 per cent.
Jute Canvas, not less than 58 inches wide, when imported by manufacturers of floor oil cloth for use in their factories.....	Free.
Jute Cloth, as taken from the loom, neither pressed, mangled, calendered, nor in any way finished, and not less than 40 inches wide, when imported	

	<i>Duty.</i>
by manufacturers of jute bags for use in their own factories.....	Free.
Jute Cloth, checked or striped	25 per cent.
Jute Cloth and manufactures of Jute, N. E. S.	20 “
Jute Carpets, Mats, Matting and Squares	25 “
Jute, unmanufactured	Free.
Jute Butts	“
Jute Seeds. See Seeds.	
Jute Twine	30 per cent.
Jute Webbing.....	20 “
Jute Yarn, plain, dyed or coloured, when imported by manufacturers of carpets, rugs and mats and of Jute Webbing or Jute Cloth for use in their own factories.....	Free.

K

Kainite, for fertilizers	Free.
Kelp	“
Kerosene and Coal Oil. See Oils.	
Kerosene and Coal Oil Fixtures, or parts thereof..	30 per cent.
Kettle Ears, tinned iron	30 “
Kites, Paper, as toys.....	35 “
Knitting Machines.....	30 “
Knife Blades or Knife Blanks in the rough, unhandled, for the use of electro-platers.....	10 per cent.
Knitting Needles, steel.....	30 “
Knitting Needles, rubber or wood.....	25 “
Knitting Needles, bone	20 “
Knives, viz. : putty, oyster, Hacking, palette, curd and machine knives	35 “
Knobs, viz. : earthenware door knobs, finished..	35 “
Knobs, viz. : wood door knobs, plain, unmounted..	25 “
Kryolite or Cryolite, mineral.....	Free.

L

Labels, all silk, letters woven or printed.....	15 cts. per lb. and 25 per cent.
Labels, all cotton, letters woven, 15 cts. per lb. and	25 “
Labels, all cotton, letters printed 15 c's. per lb. and	25 “
Labels for fruit, vegetables, meat, fish, confectionery and other goods, also tickets, posters, advertising bills, stickers and folders 15 cts. per lb. and	25 “
Labels, Tinfoil, printed.....	15 cts. per lb. and 25 “

	<i>Duty.</i>	
Lac Dye, crude, seed, button, stick and shell.....	Free.	
Laces, boot, shoe and corset, of all kinds.....	30 per cent.	
Laces, braids, fringes, embroideries, cords, tassels, and bracelets; braids, chains or cords of hair, lace collars, and all similar goods, lace nets and nettings of cotton, silk, linen, or other material	30	"
Lace Collars.....	30	"
Lace Curtains.....	30	"
Lacquers, cut with spir ts.....	\$1 per gal.	
Lacquers, N.E.S.....	20 cts per l. (4. and	25 per cent.
Ladies' Companions	35	"
Lamps	30	"
Lamp Black and Ivory Black.....	10	"
Lamp Shades, glass or paper.....	30	"
Lamp Wicks	30	"
Land Sides, Plough Plates and Mould Boards, when cut to shape from rolled sheets of crucible steel but not moulded, punched, polished or otherwise manufactured and being of a greater value than four cents a pound.....	12½	"
Lanterns, paper.....	35	"
Lanterns, N.E.S.	30	"
Lapping and Blanketing, and discs or mills for en- graving copper rollers, when imported by cot- ton manufacturers, calico printers, and wall paper manufacturers, for use in their own fac- tories only	Free.	
Lap Wraps. See Rugs.		
Lard, tried and rendered, the weight of package when of tin to be included in the weight for duty.....	3c. per lb.	
Lard untried, the weight of package when of tin to be included in the weight for duty.....	2c per. lb.	
Lard Oil.....	20 per cent.	
Lastings, Mohair Cloth, or other manufactures of cloth imported by manufacturers of buttons for use in their own factories, and woven or made in patterns of such size, shape or form, or cut in such manner as to fit for covering buttons exclusively.....	Free.	
Lava, unmanufactured.....	Free.	
Law Reports, as books.....	15 per cent.	
Lawn Tennis Nets and Hammocks and other like articles manufactured of twine, N. E. S.....	35	"

		<i>Duty.</i>
Lead, old scrap and pig.....	40 cts.	per 100 lbs.
Lead, bars, blocks and sheets.....	60	" "
Lead pipe and lead shot.....		1½c. per lb.
Lead, Nitrate and Acetate of, not ground.....	5	per cent.
Lead Pencils of all kinds, in wood or otherwise....	30	"
Lead, all manufactures of, N. E. S.....	30	"
Leather, sole, tanned, but rough or unressed.....	10	"
Leather, sole, N. E. S.....	½c. per pound and 15	"
Leather, skins for morocco leather, tanned, but not further manufactured.....	15	"
Leather Belting.....	25	"
Leather, viz., belting leather, and upper leather, including kid, lam ^b , sheep and calf, tanned but not dressed, waxed or glazed.....	15	"
Leather, as above, if dressed waxed or glazed.....	20	"
Leather Harness and Saddlery, and parts thereof..	35	"
Leather, Japanned, patent or enamelled.....	25	"
Leather, Cordovan, tanned from horsehide and manufactures of.....	25	"
Leather, viz., glove leathers, when imported by glove manufacturers for use in their factories in the manufacture of gloves, viz., kid, lamb, buck, deer, antelope and water hog, tanned or dressed, colored or uncolored.....	10	"
Leather, all other leather and skins tanned, N. O. P.	20	"
Leather Boots and Shoes.....	25	"
Leather board and leatheroid.....	3c.	per lb.
Leather-board boot and shoe counters.....	½c.	per pair.
Leather, fancy manufactures of. See item Fancy work boxes.....	35	per cent.
Leather, all manufactures of, N. E. S.....	25	"
Leather and Harness Dressing.....	30	"
Leather Laces.....	30	"
Leeches.....		Free.
Lemon rinds in brine.....		"
Lemons. See Oranges.		
Lemon Peel, candied.....	1½c. per lb. and 35	per cent.
Lemon Squeezers, made wholly of glass.....	20	"
Lenos, cotton, plain, uncolored.....	25	"
Lenos, cotton, colored.....	32½	"
Lentils.....	20	"
Letter Copying Books.....	35	"
Letter Heads, printed.....	35	"
Licorice. See Liquorice.		

	<i>Duty.</i>
Lime.....	20½ per cent.
Lime, acetate of.....	20 “
Lime-juice, fortified with, or containing not more than twenty-five per cent. of proof spirits....	60c. per gal.
Lime-juice, when containing more than twenty-five per cent. of proof spirits.....	\$2 per gal.
Lime-juice, sweetened, and fruit syrups, N.O.P....	40c. “
Lime-juice and other fruit juices, N.O.P., non-alcoholic, and not sweetened.....	10c. “
Lime juice, crude only.....	Free.
Limestone water or cement stone, pr ton of 13 cub. ft.	\$1 per ton.
Lincrusta Walton, wall decorations.....	35 per cent.
Linen, manufactures of, N.E.S.....	20 “
Linen Clothing, all kinds, N.E.S.....	35 “
Linen Towels.....	25 “
Linen, or linen and cotton Damasks in the piece, Table Cloths, Napkins, Doyleys, Stair Damask.	25 “
Liniments. See Proprietary Medicines.	
Linoleum as “Oil Cloth”.....5c. per sq. yd. and	20 “
Linseed or Flaxseed Oil, raw or boiled.....	1½ c. per lb.
Barrels containing Linseed Oil.....	25c. each.
Liquorice Root, not ground.....	Free.
Liquorice Paste.....	2c. per lb.
Liquorice in rolls, sticks, or pellets.....	3c. per lb.
Litharge.....	Free.
Lithographic Presses.....	10 per cent.
Lithographic Stones, not engraved.....	20 “
Litmus and all Lichens, prepared or not.....	Free.
Lobsters, fresh.....	25 per cent.
Locks.....	35 “
Locomotives and other Steam Engines, Boilers and Machinery composed wholly or in part of iron or steel, N.E.S., thirty per cent.....	30 “
Provided that any locomotive which with its tender weighs thirty tons or over, shall pay a duty of not less than two thousand dollars.	
Locomotives and Railway, Passenger, Baggage and Freight Cars, being the property of Railway Companies in the United States, running upon any line of road crossing the Frontier, as long as Canadian cars and locomotives are admitted free under similar circumstances in the United States, under regulations to be prescribed by the Minister of Customs.....	Free.

Locomotive Wheels	30 per cent.
Locomotive and Car Wheel Tires of steel, when in the rough.....	Free.
Locust Beans, and locust bean meal, for the manufacture of horse and cattle food	"
Logs and round unmanufactured timber, N. E. S. . .	"
Logwood, extract of.....	"
Loom Harness.....	30 per cent.
Lumber and timber planks and boards of amaranth, boxwood, cocoboral, cherry, chestnut, walnut, gumwood, mahogany, pitch pine, rosewood, sandalwood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black heart ebony, lignum vitæ, red cedar, redwood, satin wood and white ash, when not otherwise manufactured than rough sawn or split ; hickory billets to be used in the manufacture of axe, hatchet, hammer and other tool handles, when specially imported for such use ; the wood of the persimmon and dogwood trees, when imported in blocks for the manufacture of shuttles ; hickory lumber sawn to shape for spokes of wheels, but not further manufactured ; hickory spokes rough turned, but not tenanted, mitred, throated, faced, sized, cut to length, round tenanted or polished.....	Free.
Lumber, Basswood, over one-sixteenth inch thick..	20 per cent.
Lumber and Timber, N.E.S.....	20 "
Lye, concentrated.....	20 "

M

Maccaroni and Vermicelli.....	2 cts. per lb.
Mace.....	25 per cent.
Machinery, viz. :—Mining Machinery imported within three years after the passing of this Act and which is at the time of its importation of a class or kind not manufactured in Canada, Act passed March 28th, 1890	Free.
Machines, portable, and parts thereof.....	35 per cent.
Machinery for Cotton Mills or Worsted Mills.....	30 "
Machine Bits, when imported separately from machine.....	35 "
Machine Card Clothing	25 "
Machine Knives.....	35 "
Machinery, N.E.S.....	30 "

	Duty.
Machinery, repairs on, either on vessels or otherwise	30 per cent.
Madder and Munjeet, or Indian Madder, ground or prepared, and all extracts of.....	Free.
Magazines, quarterly, monthly, and semi-monthly, and weekly literary papers and newspapers, unbound.....	Free.
Magic Lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, N.E.S.....	25 per cent.
Magnesia, citrate of.....	20 "
Magnesia, Fluid.....	50 "
Mallets, Wood.....	35 per cent.
Malt, upon entry for warehouse, subject to Excise regulations.....	15 cts. per bush.
Malt, extract of, (non-alcoholic) for medicinal purposes.....	25 per cent.
Mandarine and Tangelarine Oranges dutiable as oranges.	
Manganese, oxide of.....	Free.
Mangles.....	30 per cent.
Mangoes, green.....	Free.
Mangold Seed.....	Free.
Manicure Cases.....	35 per cent.
Manilla Grass.....	Free.
Manilla Hoods.....	20 per cent.
Mantels, marble.....	35 "
Mantels, slate.....	30 "
Mantles, wool, cloth.....	10 cts. per lb. and 25 "
Manure, Guano, and other animal and vegetable manures in natural state, not prepared.....	Free.
Manure, prepared or manufactured, all kinds.....	20 per cent.
Manuscripts.....	Free.
Maps, Charts and Globes, geographical, topographical and astronomical, N.E.S.....	20 per cent.
Marble, in blocks, from the quarry, in the rough or sawn on two sides only, and not specially shaped, containing 15 cubic feet or over.....	10 "
Marble, in blocks, from the quarry, in the rough or sawn on two sides only, and not specially shaped, containing less than 15 cubic feet.....	15 "
Marble Slabs, sawn on not more than two sides....	15 "
Marble Blocks and Slabs, sawn on more than two sides.....	25 "

	<i>Duty.</i>
Marble, finished, and all mnfrs. of marble, N.E.S..	35 per cent.
Marble Dust.....	20- "
Marmalade.....	5c. per lb.
Mastic Gum.....	Free.
Masts, iron or parts of, for ships.....	"
Mathematical Instruments, N.E.S.....	25 per cent.
Mattocks..... 1c. per lb and	25 "
Matches.....	25 "
Mats and Matting, cocoa.....	30 "
Mats and Matting, rubber..... 5 cts. per lb. and	15 "
Mats and Matting, of all kinds, N.E.S.....	25 "
Mats and Rugs, Smyrna.....	30 "
Mattresses, hair, spring, and all other.....	35 "
Meal, buckwheat.....	1c. per lb.
Meal, corn.....	40 c. p. bbl.
Meal, oat.....	1c. per lb.
Meal, Wheat.....	75 c. p. bbl.
Measures, Tape, of all kinds.....	35 per cent.
Meats, Potted, and specially prepared.....	3c. per lb.
Meats, viz. :—Dried or smoked meats and meats preserved in any other way than salt or pickled, N.E.S., if imported in tins the weight to in- clude the weight of the tin.....	3c. per lb.
Meats, fresh or salted, N.E.S.....	3c. "
Meats, salted beef in barrels (the barrel containing the same to be free of duty).....	2c. per lb.
Meats, viz. :—Barrelled Pork, in brine, made from sides of heavy hogs, after the hams and shoulders are cut off, and containing not more than six- teen pieces to the barrel of two hundred pounds weight, the barrel containing the same to be free of duty.....	1c. per lb.
Medals, Cups or other prizes won in competition...	Free.
Medals of Brass, Bronze, Copper or plated.....	30 per cent.
Medals of Gold and Silver.....	20 "
Medals, collections of, and of other antiquities and cabinets of coins.....	Free.
Medicines. See Proprietary Medicines.	
Meerschaum, crude or raw.....	Free.
Meerschaum Pipes.....	35 per cent.
Melons.....	25 "
Menageries, horses, cattle, carriages and harness of, under regulations to be prescribed by Minister of Customs.....	Free.

Mercury	Free.
Metal, composition for the manufacture of filled gold watch cases.....	10 per cent.
Meters, electric	25 "
Meters, gas.....	35 "
Meters, water.....	30 "
Mica	20 "
Microscopes.....	25 "
Middlings, a low grade flour.....	75c. per bbl.
Military Stores and munitions of war for use of Canadian Militia, when imported by the Do- minion Government or any of the Departments thereof	Free.
Mill Board, not straw board	10 per cent.
Milk Food and other similar preparations	30 "
Milk, condensed, sweetened..... $1\frac{1}{4}$ cts. per lb. and	35 "
Milk, condensed, not sweetened.....	35 "
Mimeograph (Edison's).....	35 "
Mince Meat..... $1\frac{1}{4}$ cts. per lb. and	35 "
Mineralogical Specimens.....	Free.
Mineral pulp.....	20 per cent.
Mineral Water, natural, not in bottles, under regu- lations to be made by the Minister of Customs..	Free.
Mineral Water, in bottles	20 per cent.
Mineral Wool.....	20 "
Mining machinery imported within three years after the passing of this Act which is at the time of its importation of a class or kind not manufac- tured in Canada, Act passed March 28th, 1890.	Free.
Mirrors, hand, bevelled	35 per cent.
Mirrors, hand, not bevelled.....	30 "
Mirrors, for wall, if framed.....	35 "
Mirror Plates, silvered, not bevelled.....	30 "
Mirror Plates, silvered, if bevelled.....	35 "
Mistletoe Boughs	20 "
Mitts and Gloves, of all kinds.....	35 "
Models of inventions, and of other improvements in the arts, but no articles or article shall be deemed a model which can be fitted for use....	Free.
Mohair, Plush, costing 10 cents per yard and under.	22 $\frac{1}{2}$ per cent.
Mohair, Plush, costing over 10 cents and under 14 cents per yard.....	25 "
Mohair, Plush, costing 14 cents per yard and over..	27 $\frac{1}{2}$ "
Molasses. See Sugar.	

	<i>Duty.</i>
Moleskins... .. 2 cents per square yard and	15 per cent.
Moquette, costing 10 cents per yard and under....	22½ "
Moquette, costing over 10 cents and under 14 cents.	25 "
Moquette, costing 14 cents per yard and over.....	27½ "
The half penny sterling to be computed as the equivalent of one cent.	
Morphine.....	20 per cent.
Moss, viz.: Iceland Moss or other mosses and seaweed, crude or in their natural state, or cleaned only..	Free.
Mould Boards, plough plates, and land sides when cut to shape from rolled sheets of crucible steel but not moulded, punched, polished or otherwise manufactured and being of a greater value than four cents a pound.....	12½ per cent.
Mould Boards, Plough Plates, &c., finished, as parts of ploughs	35 per cent.
Mouldings of wood, plain	25 "
Mouldings of wood, gilded or otherwise further manufactured than plain.....	30 "
Moulds, bullet.....	30 "
Mower and Reaper Knives.....	35 "
Mowing Machines and parts	35 "
Mucilage and Liquid Glue.....	30 "
Mufflers, cashmere, hemmed ... 10 cents per lb. and	25 "
Mufflers, cashmere, not hemmed . 10 cts. per lb. and	20 "
Mufflers, silk.....	30 "
Mufflers, cotton, hemmed	35 "
Mufflers, cotton, coloured or printed, not hemmed..	32½ "
Mufflers, wool, knitted..... 10 cents per lb. and	20 "
Muffs, and Satchels combined.....	35 "
Mulls..... 1 cent yard and	15 "
Mushroom Spawn.....	20 "
Music, printed, bound in sheets or books, (except foreign reprints of British copyrighted works)..	10 cts. per lb.
Music, printed, viz., foreign reprints of British copyrighted works.....	10 cents per lb. and 12½ per cent.
Music for Automatic Instruments, perforated paper	35 per cent.
Musical instruments for bands of Army and Navy	Free.
Musical Instruments of all kinds, N. O. P.....	25 per cent.
Musical Instruments, being the property of Companies of Musicians entering Canada for the purpose of giving public concerts, shall in all cases be entered for duty in accordance with the law, and that the Minister of Customs may	

grant a refund of ninety per cent. of the duties so paid, on being fully satisfied that the said instruments have been duly re-exported, provided that such re-exportation takes place within one month of the date of such import entry, and that said instruments have been fully identified at the time of making entry of the same by an Officer of Customs. And further that any Collector of Customs may permit any musical instrument to be imported and used on not more than two occasions, within the limits of his own port, under such precautions or provisions as he may consider necessary to secure the due exportation thereof immediately after such use, that no instrument or instruments so admitted shall be allowed to be removed to any other port unless the above conditions have been complied with.

Music Stands, iron or wood.....	35 per cent.
Musk, in pods or in grains.....	Free.
Muskets, Rifles, Guns or Pistols, N. E. S.....	20 per cent.
Muslins, colored or printed.....	32½ "
Muslins, plain white.....	25 "
Mustard Cake.....	20 "
Mustard, French, Liquid, 16 half pint, 8 pint or 4 quart bottles to be held to contain a gallon....	40 cents per I. G. and 20 "
Mustard Seed.....	Free.
Mustard Seed, ground.....	25 per cent.

N

Nails, viz., composition nails and spikes and sheathing nails.....	20 per cent.
Nails and Spikes, wrought and pressed, galvanized or not, horse shoe nails, hob nails and wire nails and all other wrought iron or steel nails, N. E. S., and horse, mule and ox shoes, 1½c. per lb. but not less than.....	35 "
Nails, Clout, Hungarian, Horse-shoe, and Iron Wire, called "Point-de-Paris" 1½ cents per lb., but not less than.....	35 "
Nails, Rivets and Burrs, brass and copper.....	35 "
Nails and Spikes, cut iron or steel.....	1 ct. per lb.

	<i>Duty.</i>	
Nails and Spikes, wrought and pressed, whether galvanized or not. $1\frac{1}{2}$ c. per lb., but not less than	35	per cent.
Naphtha. See Oils.		
Neatsfoot Oil.....	20	"
Necklets, bead, of gold, silver or any material.....	35	"
Neckties, cotton or linen.....	35	"
Neckties, silk.....	30	"
Nectarines.....	20	"
Needles, steel, viz.: Cylinder Needles, Hand Frame Needles, Latch Needles, and all other needles.	30	"
Nets and Nettings Lace, of cotton, linen, silk or other material.....	30	"
Nets, viz.: Lawn Tennis Nets, Hammocks, and other manufactures of twine, N.E.S.....	35	"
Nets, Seines and Twines, for use of the fisheries. See Fish Hooks.		
Nets and Seines, N.E.S.....	35	per cent.
Netting, cotton, for the lining of boots, shoes and gloves.....	10	"
Nettings, mosquito, cotton, plain white.....	25	"
Nettings, mosquito, cotton, colored.....	32 $\frac{1}{2}$	"
Nettings, painted cotton (an imitation of wire cloth) .....5 cts. per square yard and	15	"
Netting, woollen, for the lining of boots, shoes and gloves.....	25	
Newspapers and quarterly, monthly and semi-monthly magazines, and weekly literary papers, un- bound.....	Free.	
Newspapers, or supplemental editions or parts there- of, partly printed and intended to be completed and published in Canada.....	25	per cent.
Nickel.....	Free.	
Nickel Anodes.....	10	per cent.
Nickel Salts.....	20	"
Nickel Silver, Silver and German Silver, rolled or in sheets.....	Free.	
Nitrous Ether, Sweet Spirits of Nitre, and aromatic spirits of ammonia... \$2.12 $\frac{1}{2}$ cts. per I. G. and	30	per cent.
Nitrate of Soda or Cubic Nitre.....	Free.	
Nitrite of Soda.....	"	
Nitro-Glycerine.....10 cents per lb. and	20	per cent.
Noils, being the short wool which falls from the combs in worsted factories, dyed or not.....	Free.	
Notes, unsigned.....	35	per cent.

Nutgalls	Duty. Free.
Nut or Bolt Blanks, viz. : Iron or steel rivets, bolts with or without threads. or nut or bolt blanks, less than three-eighths of an inch in diameter	1½ cents per lb and 30 per cent.
Nuts, wrought iron or steel nuts and washers, iron or steel rivets, bolts with or without threads, nut and bolt blanks, T and strap hinges and hinge blanks, N. E. S.	1 ct. per lb. and 25 “
Nuts, Almonds, shelled	5 cts. per lb.
Nuts, Almonds, not shelled	3 “
Nuts, Cocoa, when imported from place of growth by a vessel direct to a Canadian port.	50c. per 100.
Nuts, Cocoa, N. E. S.	\$1 per 100.
Nuts, of all kinds, N. E. S.	3cts. per lb.
Nutmegs	25 per cent.
Nux Vomica Beans, crude only	Free.

O

Oak and Oak Bark, extract of	Free.
Oak Bark	“
Oakum	“
Oars, wood	25 per cent.
Oats	10 cts. per bush.
Oatmeal	½ ct. per lb.
Oil and Otter of Roses	Free.
Oil Finish, N. E. S.	20 cts. per I.G. and 25 per cent.
Oiled Silk. See Oilcloth.	
Oils, hair, perfumed or not	30 per cent.
Oils, viz. : Illuminating oils composed wholly or in part of the products of petroleum, coal, shale or lignite costing more than thirty cents per gallon.	25 “
Oils, coal or kerosene, distilled, purified or refined, naphtha, benzole and petroleum, products of petroleum, coal, shale and lignite, N.E.S., 7 1-5	cts. per I G.
Barrels containing petroleum or products, or any mixture of which petroleum forms a part, when such contents is chargeable with a specific duty	40 cts. each.
Oils, carbolic or heavy	10 per cent.
Oil, cotton seed	20 “
Oils, olive or salad	20 “
Oil, cod liver, medicated or not	20 “
Oils, essential for manufacturing purposes.	20 “

	Duty.
Oil, <i>lard</i>	20 per cent.
Oil, <i>linseed</i> or <i>flaxseed</i> , raw or boiled.....	1½ c. per lb.
Barrels containing Linseed Oil.....	25c. each.
Oils, lubricating, composed wholly or in part of petroleum, costing less than 30 cts per I.G. . . 7 1-5 cts per I.G.]	
Barrels containing petroleum or products or any mixture of which petroleum forms a part, when such contents is chargeable with a specific duty	40 cts. each.
Oils, lubricating, N.E.S.....	25 per cent.
Oil, <i>neatsfoot</i>	20 “
Oil, <i>sesame seed</i>	20 “
Oil, <i>spermaceti</i> , whale, or other fish oils, the products of the fisheries, imported into Canada from Newfoundland.....	Free.
Oil, <i>spermaceti</i> , whale, or other fish oils, N.E.S. . . .	20 per cent.
Oils, viz. : <i>cocoanut</i> and <i>palm</i> , in their natural state.	Free.
Oil Cake and Oil Cake Meal, Cotton Seed Cake, and Cotton Seed Meal, and Palm Nut Cake and Meal	Free.
Oil Cloth, floor and stair...5c. per square yard and	20 per cent.
Oil Cloth and oiled silk, in the piece, cut or shaped, oiled, enamelled, stamped, painted or printed, India rubbered, flocked or coated, N.O.P. . .	
.....5 cts. per square yard and	15 “
Ointments.....	25 “
Oleographs, chromos, chromotypes and photographs,	
.....6 cts. per lb. and	20 “
Oleo-stearine and Degras, when imported by manufacturers of leather, for use in the manufacture of leather in their factories.....	Free.
Olives, green	20 per cent.
Olives, pickled. See pick'les.	
Onions.....	25 “
Onion Sets, for planting, and not fit for table use..	20 “
Opera, Field and Marine Glasses.....	25 “
Opium (crude), the weight to include the weight of the ball or covering.....	\$1 per lb.
Opium, prepared for smoking.....	\$5 per lb.
Optical Goods, viz. : Opera, Field and Spy Glasses, Telescopes, Microscopes, Stereoscopes, Magic Lanterns and Slides, etc.....	25 per cent.
Optical Goods, viz. : Spectacles and Eyeglasses....	30 “
Optical Goods, viz. : Parts of Spectacles and Eyeglasses, unfinished.....	25 “
Optical Instruments, N.E.S.....	25 “

	<i>Duty.</i>
Orange or Lemon Peel, candied.. 1½ cts. per lb. and	35 per cent.
Oranges and Lemons, in boxes of capacity not exceeding two and one-half cubic feet.....	25c. p. box.
In one-half boxes, capacity not exceeding one and one-fourth cubic feet.....	13c. per half box.
In barrels not exceeding in capacity that of the 196 pounds flour barrel.....	55c. per bbl.
In cases and all other packages, 10c. per cub.ft. holding capacity.	
In bulk.....	\$1.60 per 1,000 Oranges or Lemons.
Orange rinds, in brine.....	Free.
Orchids, Palms, Azaleas, Cacti and Flower Bulbs of all kinds.....	Free.
Oreide, a yellow metal in thin sheets, copper being one ingredient.....	30 per cent.
Ores of metals of all kinds.....	Free.
Organs, cabinet reed organs having not more than two sets of reeds.....	\$10 each and 15 per cent.
Organs, cabinet, having over two and not more than four sets of reeds.....	\$15 each and 15 “
Organs, cabinet, having over four and not more than six sets of reeds.....	\$20 each and 15 “
Organs, cabinet, having over six sets of reeds, \$30 each and	15 “
Organs, pipe, and sets or parts of sets of reeds for cabinet organs.....	25 “
Ornaments of alabaster, spar, amber, terra cotta, or composition ; statuettes and bead ornaments..	35 “
Osiers	Free.
Ostrich and Vulture Feathers, undressed.....	15 per cent.
Ostrich and Vulture Feathers, dressed.....	35 “
Ottar or Attar of Roses and oil of roses.....	Free.
Oxalic Acid.....	“
Oxides. See Colors.	
Oysters. See Fish.	
Oyster Knives.....	35 per cent

P

Packing, Rubber.....	5 cents per lb. and 15 per cent.
Padding, Jute or Linen	20 “
Padding, Woollen... ..	10 cents per lb. and 20 “
Paints. See Colours.	
Paintings, drawings, prints, engravings and building plans, not framed.....	20 per cent.

	<i>Duty.</i>
Paintings, in oil, or water colours, the production of Canadian Artists, under regulations to be made by the Minister of Customs.....	Free.
Paintings in oil or water colours by Artists of well-known merit, or copies of the Old Masters by such artists.....	Free.
Palm Leaf, unmanufactured.....	Free.
Palm-nut cake and meal.....	Free.
Palms, Orchids, Azaleas, Cacti and Flower Bulbs of all kinds.....	Free.
Pamphlets, advertising.....	6 cents per lb. and 20 per cent.
Pamphlets, books and periodicals, N. E. S.....	15 per cent.
Paper Carpet Lining.....	25 "
Paper, viz., Bromide and Aristotype and paper, N. E. S., chemically prepared for photographers' use.....	35 "
Paper, Manilla, tissue, printing and paper of all kinds, N. E. S.....	25 "
Paper Bags or Sacks, including paper seed bags illustrated.....	6c. per lb. and 20 "
Paper Bags or Sacks, including paper seed bags plain, or printed only.....	35 "
Paper boxes, embellished with chromos, but without any printed matter.....	6 cts. per lb and 20 "
Paper boxes, labelled empty, as labels.....	15c. per lb. & 25 "
Paper boxes, plain.....	35 "
Paper, glazed, plated, marbled, enamelled, embossed, in rolls or sheets, and cardboard similarly finished.....	35 "
Paper, albumenized, chemically prepared for photographers' use.....	25 "
Paper letters, gummed, plain or colored, in bulk..	35 "
Paper letters, gummed, put up in envelopes, with printed descriptions for special advertising signs or labels.....	15c. per lb. and 25 "
Paper, ruled.....	35 "
Paper, tarred.....	1c. per lb.
Paper, Toilet.....	25 per cent.
Paper, waxed or oiled.....	35 "
Paper Union Collar Cloth, in rolls or sheets, not glossed or finished.....	20 "
Paper Union Collar Cloth, glossed or finished in rolls or sheets.....	25 "
Paper, manufactures of, including ruled and bordered	

	<i>Duty.</i>
papers, papeteries, boxed papers, envelopes and blank books.....	35 per cent.
Paper hangings or wall paper in rolls, on each roll of eight yards and under, and so in proportion for all greater lengths of the following descriptions, viz. :	
(a) Brown blanks, and white blanks, printed on plain ungrounded paper.....	2c per roll.
(b) White papers, grounded papers and satins not hand made.....	3c. "
(c) Single print bronzes and colored bronzes....	6c. "
(d) Embossed Bronzes.....	8c. "
(e) Colored borders, narrow or wide.....	6c. "
(f) Bronze borders, narrow or wide.....	14c. "
(g) Embossed borders.....	15c. "
(h) All other paper hangings or wall paper, N.E.S.....	35 per cent.
Paraffine Wax, Stearic Acid and Stearine of all kinds, N.E.S.....	3c. per lb.
Parasols of all kinds.....	35 per cent.
Parchment Paper.....	35 "
Parian Busts or Statuettes.....	35 "
Paris Green, dry.....	10 "
Paris White, dry.....	Free.
Patterns, brass or iron.....	30 per cent.
Paving Blocks, made from the slag of blast furnace.	20 "
Peaches, N.O.P., the weight of the package to be included in the weight for duty.....	1c. per lb.
Peach Trees.....	3c. each.
Peanuts.....	3c. per lb.
Pearl Card Cases.....	35 per cent.
Pearline, the weight of the package to be included in the weight for duty.....	3c. per lb.
Pearl, mother of, not manufactured.....	Free.
Pears.....	20 per cent.
Pear Trees of all kinds.....	3 cts. each.
Peas.....	10c. per bush.
Peas, green, as vegetables.....	25 per cent.
Peels, candied.....	1½c. per lb. and 35 "
Pelts, raw.....	Free.
Pens, steel.....	30 per cent.
Pen Holders, the handles being of wood and the holders being steel or iron.....	30 "
Pen Holders, entirely of rubber.....	25 "

	<i>Duty.</i>
Pencils, lead of all kinds, in wood or otherwise....	30 per cent.
Pencils, slate.....	25 “
Pencil Cases of all kinds, including gold, silver or plated.....	30 “
Pencil Leads.....	30 “
Pepper Shells.....	25 “
Percussion Caps.....	35 “
Perfume Cases.....	35 “
Perfumery, including toilet preparations, (non-Alco- holic) viz. : Hair oils, tooth and other powders and washes, pomatums, pastes and all other per- fumed preparations used for the hair, mouth or skin.....	30 “
Perfumed Spirits and Alcoholic Perfumes, bay rum, cologne and lavender waters, hair, tooth and skin washes and other toilet preparations con- taining spirits of any kind, when in bottles or flasks, weighing not more than four ounces....	50 “
Perfumed Spirits in bottles or flasks and other pack- ages weighing more than four ounces each....	40 “
.....\$2.12½ per I. G. and	
Persis, or extract of Archil and Cudbear.....	Free.
Petroleum. See Oil.	
Petroleum—Barrels containing Petroleum, or its pro- ducts, or any mixture of which Petroleum forms a part, when such contents is chargeable with a specific duty.....	40 cts. each.
Pheasants, living.....	Free.
Phials, glass. See Glass.	
Philosophical Instruments and apparatus, that is to say, such as are not manufactured in the Do- minion, when imported by and for use in uni- versities, colleges, schools and scientific societies	Free.
Philosophical instruments, N. E. S.....	25 per cent.
Phosphorus.....	Free.
Phosphor Bronze, in blocks, bars, sheets and wire	10 per cent.
Photograph Albums.....	35 “
Photographs, mounted or not.....6 cts. per lb. and	20 “
Photographic instruments, N. E. S.....	25 “
Photographic Views, bound.....6 cts. per lb. and	20 “
Photographers' Cards.....	35 “
Photographic Dry Plates.....9 cts. per square foot.	
Pianofortes, square, whether round cornered or not, not over seven octaves.....\$25 each and	20 per cent.

Pianofortes, all other square.....	\$30 each and	20	<i>Duty.</i> per cent.
Pianofortes, upright.....	\$30 each and	20	"
Pianofortes, concert, semi-concert or parlour grand.....	\$50 each and	20	"
Pianofortes, parts of, including brass agraffe pins..		25	"
Piano Covers, embroidered.....		30	"
Piano Covers, wool, N. E. S.....		27½	"
Piano Covers, jute and cotton woven, N. E. S.....		25	"
Piano Stools.....		35	"
Pickeys or Moulds, 1½ cts. per lb. but not less than		35	"
Pickles in bottle, 40 cents per gallon, including the duty on the bottles, and each bottle holding less than one-half pint shall be dutiable as containing one-half pint, and each bottle holding more than one-half pint but not more than one pint shall be dutiable as containing one pint, and each bottle holding more than one pint but not more than one quart shall be dutiable as containing one quart		40c.	p. gall.
Pickles in jars, pottles, or other similar vessels, 40 cents per gallon on the ascertained quantity, the duty to include the duty on the jar, pottle or other vessel.....		40c.	"
Pickles in bulk, in vinegar or in vinegar and mustard		35c.	"
Pickles in brine or salt.....		25c.	"
Picks, mattocks, hammers, weighing three pounds each or over, sledges, track tools, wedges or crowbars of iron or steel.....	1 cent per lb. and	25	per cent.
Pictorial Illustrations of Insects, etc, when imported by and for the use of Colleges and Schools, Scientific and Literary Societies.....		Free	
Picture Cord, worsted.....		30	per cent.
Pictures, framed.....		35	"
Picture Frames, as furniture.....		35	"
Picture Nails.....		30	"
Pillows and Bolsters.....		35	"
Pillow Cases, cotton or linen.....		35	"
Pills.....		25	"
Pine Apples.....		Free.	
Pinking Irons.....		35	per cent.
Pins, from wire of any material.....		30	"
Pipe Clay, unmanufactured.....		Free	
Pipes, Tobacco of all kinds, pipe mounts, cigar and cigarette holders and cases for same.....		35	per cent.
Pique, cotton, plain.....		25	"

	<i>Duty.</i>
Pique, colored	32½ per cent
Pistols, toy	35 "
Pistols, N. E. S.	20 "
Pitch, Bone, crude only	Free.
Pitch, Brewers	20 per cent.
Pitch, Burgundy	Free.
Pitch-pine, in packages of not less than 15 gallons	Free.
Pitch-coal	10 per cent.
Plans (building), not framed	20 "
Plantains	Free.
Plants, viz , palms, orchids, azaleas, cacti and flower bulbs of all kinds	Free.
Plants, viz., fruit, shade, lawn and ornamental trees shrubs and plants, N. E. S.	20 per cent.
Plasters, medicated	25 "
Plaster Casts	20 "
Plaster-of-Paris or Gypsum, ground not calcined, 10c. per 100 lbs.	
Plaster-of-Paris, calcined or manufactured	
15 cents per 100 lbs., or 45 cents per bbl. not over 300 lbs.	
Plaits, straw, Tuscan and grass	Free.
Plates, engraved on wood or steel or any other metal	20 per cent.
Plated-ware, viz., knives plated wholly or in part, costing under \$3.50 per dozen .50c. per doz. and	20 "
Plated ware, N. E. S.	30 "
Platinum Primers or Electric Fuses	35 "
Platinum Wire, N. E. S.	25 "
Platinum Wire and retorts, pans, condensers, tubing and pipe made of platinum, when imported by manufacturers of sulphuric acid for use in their works in the manufacture or concentration of sulphuric acid	Free.
Platinum, manufactures of, N.E.S.	20 per cent.
Playing Cards	6 cents per pack.
Pleasure Carts. See Carriages.	
Plough Plates, mould boards and land sides when cut to shape from rolled sheets of crucible steel but not moulded, punched, polished or other- wise manufactured, and being of a greater value than four cents a pound	12½ per cent.
Plough Plates, Mould Boards, etc., (parts of ploughs)	35 "
Ploughs, sulky and walking, and parts	35 "
Plumbago	15 "
Plumbago, all manufactures of, N.E.S.	30 "
Plums, green	30c. per bush.

	<i>Duty.</i>
Plums, dried	1c. per lb.
Plum Trees of all kinds.....	3c. each.
Plush, cotton.....	20 per cent.
Plush, silk or cotton, for hatters	Free.
Plush, silk, N.E.S.....	30 per cent.
Plush, worsted, costing 10 cents per yard and under	22½ “
Plush, worsted, costing over 10 cts. and under 14 cts.	
per yard.....	25 “
Plush, worsted, costing 14 cts. per yard and over..	27½ “
The halfpenny sterling to be computed as the equivalent of one cent.	
Plush, fancy manufactures of, N.E.S.....	35 per cent.
Pocket-books, purses and satchels	35 “
Pocket Handkerchiefs, linen or cotton.....	25 “
Pocket Handkerchiefs, silk.....	30 “
Ponades, French, or flower odours, preserved in fat or oil, for the purpose of conserving the odour of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each.....	15 “
Pomatum, or paste for hair, mouth or skin (not alcoholic).....	30 “
Pomegranates	Free.
Pop Corn, popped, plain or in cakes or balls.....	35 per cent.
Pop Corn, unpopped.....	7½c. per bush.
Poplins, silk, or silk warp... ..	30 per cent.
Porcelain-ware	30 “
Pork, mess pork as defined by the General Inspection Act, the barrel containing same to be free of duty	1½c. per lb.
Porter, Ale and Beer, imported in bottles (6 quarts or 12 pints to I. G.).....	24c. per I. G.
Porter, Ale and Beer, imported in casks or otherwise than in bottles.....	16c. “
Posters, advertising.....	15 cts. per lb. and 25 per cent.
Potash and Pearl Ash, in packages of not less than 25 pounds weight.....	Free.
Potash, chlorate of in crystals, when imported for manufacturing purposes only.....	Free.
Potash, viz.: Sulphate, bicarbonate, chlorate and nitrate of.....	20 per cent.
Potash, red and yellow prussiate of.....	10 “
Potash, muriate and bichromate of, crude.....	Free.
Potash, German mineral.....	Free.
Potatoes, except sweet	15 per bush.

	<i>Duty.</i>
Potatoes, sweet.....	25 per cent.
Potted Meats, and specially prepared meats	3c. per lb.
Poultry of all kinds.....	20 per cent.
Powder, Gun, Rifle and Sporting Powder in kegs, half kegs, or quarter kegs, and other similar packages	5c. per lb.
Powder, Cannon and Musket Powder, in kegs and barrels.....	4c. “
Powder, Canister Powder, in pound and half-pound tins.....	15c. “
Powder, viz.: Giant Powder, Dualin, Dynamite, and other explosives in which Nitro-Glycerine is a constituent part.....	5 cents per lb. and 20 per cent.
Powder, Blasting and Mining Powder.....	3c. per lb.
Powder, Complexion.....	30 per cent.
Powders, Medicinal.....	25 “
Prayer Books, Psalm and Hymn Books and Bibles..	5 “
Precious Stones. See Stones.	
Precipitate of Copper, crude.....	Free.
Preservaline, as drugs.....	20 per cent.
Preserved Ginger.....	35 per cent.
Preserves, Jams and Jellies, N.E.S.....	5c. per lb.
Press Paper.....	25 per cent.
Printed Wrappers, for bottles, etc... 15c. per lb. and	25 “
Printing presses and printing machines, such only as are used in newspaper, book and job printing offices; folding machines and paper cutters used in printing and bookbinding establishments....	10 “
Prizes, viz.: Cups or other prizes won in competition	Free.
Prizes, articles won as prizes by citizens of Canada in any regatta or other public competition in a foreign country, to be held by the winners there- of for a limited period, may, on receipt of the same in Canada, be entered for warehouse, and be considered as constructively warehoused, and may be left in the possession of the winner dur- ing the time for which he is authorized to retain the same, then to be entered for exportation ex- warehouse, and must be actually exported under surveillance of an Officer of Customs in the usual manner and the duties thereon remitted.	
Proprietary Medicines, alcoholic. See Spirits.	
Proprietary Medicines, non-alcoholic, all tinctures, pills, powders, troches or lozenges, syrups, cor-	

dials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, oils or medicinal preparations or compositions recommended to the public under any general name or title, as specific for any diseases or affections whatever affecting the human or animal bodies, N.O.P. all liquid.....

50 per cent.

And all other.....

25 “

NOTE.—All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label or otherwise, and all medicinal preparations imported without such names so affixed shall be forfeited.

NOTE.—All medicinal or toilet preparations imported for completing the manufacture thereof, or for the manufacture of any other article by the addition of any ingredient or ingredients, or by mixing such preparations, or by putting up or labelling the same alone or with other articles or compounds under any proprietary or trade name, shall be, irrespective of cost, valued for duty and duty paid thereon at the ordinary market value in the country from whence imported of the completed preparation when put up and labelled under such proprietary or trade name, less the actual cost of labour and material used or expended in Canada in completing the manufacture thereof or of putting up or of labelling the same.

Prunella, for boots and shoes and cotton netting for the lining of boots, shoes and gloves.....

10 per cent.

Prunella, of cotton.....

32½ “

Prunes.....

1 ct. per lb.

Pruning Shears.....

35 per cent.

Prussian Binding.....

30 “

Pumace, Fish.....

20 per cent.

Pumice and Pumice Stone, ground or unground....

Free.

Pumps, iron, pitcher, spout, cistern, well and force pumps.....

35 per cent.

Pumps, parts of, viz.: Chain pump castings, galvanized chain, and rubber buckets for chain pumps

35 “

	<i>Duty.</i>
Pumps, steam.....	30 per cent.
Purses, Pocket-Books and Satchels.....	35 “
Putty	25 “
Putty, dry, for polishing granite.....	20 “
Putty Knives.....	35 “

Q

Quail, dead.....	20 per cent.
Quail, living.....	Free.
Quicksilver.....	“
Quills, in their natural state or unplumed.....	“
Quills, manufactured.....	20 per cent.
Quinces.....	30c. p. bush.
Quince trees of all kinds.....	2½c. each.
Quinine, sulphate of.....	Free.
Quilts, cotton, white, woven.....	20 per cent.
Quilts, cotton, coloured, woven.....	25 “
Quilts, cotton, made up.....	35 “

R

Radiators, steam.....	30 per cent.
Rags of cotton, linen, jute, hemp and woollen, paper waste or clippings, and waste of any kind except mineral waste.....	Free.
Rakes. See Agricultural Implements.	
Rails, iron, or railway bars for railways or tramways.....	\$6 per ton.
Rails, steel, weighing not less than 25 lbs. per lineal yard, for use in railway tracks.....	Free.
Railway Carts. See Carriages.	
Railway Cars.....	30 per cent.
Raisins..... 1 ct. per lb. and 10 “	
Raspberries, the weight of the package to be included in the weight for duty.....	3c. per lb.
Raspberry and Blackberry bushes.....	1 cent each.
Rasps and Files.....	35 per cent.
Rattans and Reeds, in their natural state.....	Free.
Rattans and Reeds, split or otherwise manufactured.....	25 per cent.
Raw Hide Pickers for cotton looms.....	20 “
Raw Hide Rope, as belting.....	25 “
Razors.....	25 “
Razor Strops.....	25 “
Reapers and parts.....	35 “

	<i>Duty.</i>
Receipts, printed, lithographed or copper or steel plate	35 per cent.
Red Liquor, a crude acetate of aluminum, prepared from pyroligneous acid, for dyeing and calico printing	Free.
Reeds, peeled	25 per cent.
Reeds and Rattans in their natural state	Free.
Reflectors, Lamp	30 per cent.
Refrigerators	35 "
Registers, Hot air, iron or plated (not enamelled) ..	30 "
Registers, Hot air, iron enamelled	35 "
Rennet, raw or prepared	Free.
Resin or Rosin, in packages of not less than 100 lbs	Free.
Resin, prepared for violin bows	20 per cent.
Resin Oil	20 "
Revolvers, N. E. S.	20 "
Rhubarb Plants or Roots	20 "
Rhubarb Root, medicinal	Free.
Rhubarb Root, powdered	20 per cent.
Ribbons of all kinds and materials	30 "
Rice and Broken Rice	1½c. per lb.
Rice, uncleaned, unhulled or paddy	17½ per ct.
Rice Flour	2 cts. per lb.
Ridge's Food	30 per cent.
Rifles, N. E. S.	20 "
Rivets of brass or copper	35 "
Rivets, iron or steel rivets, bolts with or without threads, or nut or bolt blanks, less than three-eighths of an inch in diameter. 1½c. per lb. and	30 "
Rivets, wrought iron or steel nut and washers, iron or steel rivets, bolts with or without threads, nut and bolt blanks, T and strap hinges and hinge blanks, N. E. S. 1c. per lb. and	25 "
Road Scrapes, wheeled	35 "
Roller Skates, or parts of same ... 20c. per pair and	30 ~ "
Roofing Felt, tarred	½c. per lb.
Roofing Felt, not tarred	25 per cent.
Roots, medicinal, viz , Aconite, Calumba, Ipecacuanha, Sarsaparilla, Squills, Taraxacum, Valerian and Rhubarb	Free.
Roots, medicinal, N. E. S.	20 per cent.
Rose Bushes, costing twenty cents and less	3c. each.
Rose Bushes, costing over twenty cents each	20 per cent.

	<i>Duty.</i>
Rose Water, when without spirits, to be classed as perfumery	30 per cent.
Rough on Rats.....	20 “
Rubber and manufactures of, see India Rubber.	
Rugs and Mats, Smyrna	30 per cent.
Rugs, travelling, not embroidered, of all kinds and materials except silk	25 “
Rugs, travelling, silk and embroidered of all kinds	30 “
Rules, measuring.....	35 “
Rum. See Spirits.	
Rye	10c. per bush.
Rye Flour.....	50c. per bbl.

S

Saccharine	20 per cent.
Sacks or bags, Paper. See Paper Bags.	
Saddlers' Hardware	35 “
Saddlery and Harness of every description, and parts of the same.....	35 “
Safes, iron, and doors for safes and vaults.....	35 “
Saffron Cake	Free.
Saffron and Safflower, and extract of.....	“
Sago	20 per cent.
Sago Flour.....	2c. per lb.
Sails for boats and ships	25 per cent.
Sa'ad Dressing. See Sauces.	
Sal-Ammoniac	Free.
Saleratus	20 per cent.
Sal Soda	Free.
Salt, imported from the United Kingdom or any British possession, or imported for the use of the sea or Gulf fisheries, N. O. P.....	Free.
Salt, coarse, not to include salt imported from the United Kingdom or any British possession, or salt imported for the use of the sea or Gulf fisheries, which shall be free of duty.....	5c. per 100 lbs.
Salt, fine, in bulk	5c. per 100 lbs.
Salt in bags, barrels or other packages, the bags, barrels or other packages to bear the same duty as if imported empty	7½c. per 100 lbs.
Saltpetre.....	20 per cent.
Salves	25 “

Samples which are of no commercial value, such as cut samples of Dry Goods, cut samples of Wall Paper, etc.	Free.
Samples which are of value, such as single Socks, Stockings, Gloves, Boots, etc., are to be rated for duty according to material of which they are made.	
Sand	Free.
Sandarac Gum.....	"
Sand, Flint, Glass and Emery paper and cloth.	30 per cent.
Sappato Gum or Gum Chicle, in a crude state, when imported for the purpose of manufacture.	Free.
Sappato Gum, or Gum Chicle, N.E.S.....	20 per cent.
Sapolio, the weight of the package to be included in the weight for duty.....	3c. per lb.
Sarsaparilla Root.....	Free.
Satchels, Pocket-books and Purses.....	35 per cent.
Satchels, School, of jute, manilla, hemp, etc.	35 "
Satchel Frames.....	35 "
Satchels and Muffs, combined.....	35 "
Satin.....	30 per cent.
Satin and Satinette, fancy manufactures of, N.E.S. (See item Fancy Work Boxes.....)	35 "
Sauces and catsups in bottle; each bottle holding less than one-half pint shall be dutiable as containing one-half pint, and each bottle holding more than one-half pint but not more than one pint, shall be dutiable as containing one pint, and each bottle holding more than one pint but not more than one quart, shall be dutiable as containing one quart	40c. per gall. and 20 per cent.
Sauces and catsups in bulk... 30 cts. per gallon and	20 "
Sausage Casings, cleaned.....	20 per cent.
Sausage Skins or Casings, not cleaned.....	Free.
Sawdust of the following woods, viz.: Amaranth, cocoboral, boxwood, cherry, chestnut, walnut, gumwood, mahogany, pitch-pine, rosewood, sandalwood, sycamore, Spanish cedar, oak, hickory, whitewood, African teak, black heart ebony, lignum-vitæ, red cedar, redwood, satinwood, white ash, persimmon and dogwood.	Free.
Saw Mills, portable and parts.....	35 per cent.
Saws of all kinds.....	35 per cent.
Saw Teeth as Saws.....	35 "

	<i>Duty.</i>
Scales, balances, weighing beams and steelyards....	35 per cent.
Scenery, theatrical.....	20 "
Schlag Metal Leaf.....	30 "
Scissors, plated.....	30 "
Scissors, not plated.....	25 "
Screws, commonly called wood screws, two inches or over in length.....	6 cts. per lb.
Screws, one inch and less than two inches.....	8 "
Screws, less than one inch.....	11 "
Screws, of iron, steel, brass, or other metal, N.E.S.	35 per cent.
Scrims and Window Scrims, cotton, plain, uncoloured	25 "
Scrim, printed or dyed.....	32½ "
Scripture Wall Texts, not illustrated.....	35 "
Scripture Wall Texts, illustrated.. 6 cts. per lb. and	20 "
Scythes.....	\$2.40 per doz.
Scythe Handles or Snaths.....	35 per cent.
Scythe Stones.....	30 "
Sea-grass.....	Free.
Sealette, wool, cotton back.....	27½ per cent.
Sealing Wax.....	20 per cent.
Seaweed, crude or in natural state, or cleaned only.	Free.
Seedling stock for grafting, viz., plum, pear, peach and other fruit trees.....	Free.
Seeds, viz., Beet, carrot, turnip, mangold and mus- tard.....	Free.
Seeds, viz., Garden, field and other seed for agricul- tural or other purposes, N. O. P., when in bulk or in large parcels.....	10 per cent.
Seeds, as above, when put up in small papers or parcels.....	25 "
Seeds, aromatic, which are not edible and are in a crude state, and not advanced in value or con- dition by grinding or refining or by any other process of manufacture, viz., Anise, anise-star, carraway, cardamon, coriander, cummin, fennel and fenugreek.....	Free.
Seed, flax.....	10 cts. per bush.
Seines. See Fish Hooks.	
Senegal Gum.....	Free.
Senna, in leaves.....	"
Separators and parts.....	35 per cent.
Sesame Seed Oil.....	20 "
Settlers' Effects, viz., Wearing apparel, household furniture, professional books, impl'ts and tools	

of trade, occupation or employment, which the settler has had in actual use for at least 6 months before removal to Canada, musical instruments, domestic sewing machines, live stock, carts and other vehicles and agricultural impl'ts in use by the settler for at least one year before his removal to Canada, not to include machinery or articles imported for use in any manufacturing establishment, or for sale; provided that any dutiable article entered as settlers' effects cannot be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada; provided also, that under regulations to be made by the Minister of Customs, live stock, when imported into Manitoba or the North-West Territory by intending settlers shall be free, until otherwise ordered by the Governor-in-Council.....	Free.
Sewer-pipes, drain pipes, chimney linings, or vents and inverted blocks, glazed or unglazed, earthenware tiles.....	35 per cent.
Sewing Machines, when not of more than two dollars in value.....	35 "
Sewing Machines, whole, or heads, or parts of heads of sewing machines.....\$3 each and	20 "
Shaddocks, green.....	Free.
Shawls, of all kinds and materials, except silk..	25 per cent.
Shawls, silk.....	30 "
Shears, viz.: tailors', garden, pruning and sheep...	35 "
Sheep, living.....	30 "
Shelf brackets, iron.....	30 "
She' lac Gum.....	Free.
Shellac, White, for manufacturing purposes.....	Free.
Shell, fancy, manufactures of, N.E.S.....	35 per cent.
Shell purses.....	35 "
Shells, marine, ground or broken.....	20 per cent.
Shells, unmanufactured.....	Free.
Shingles.....	20 per cent.
Ships and other vessels built in any foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull, rigging and all appurtenances, excepting machinery.....	10 "

	<i>Duty.</i>
On boilers, steam engines and other machinery..	25 per cent.
Shirt Fronts, linen or cotton.....	35 "
Shirts, cotton or linen.....\$1 per dozen and	30 "
Shoddy.....	20 "
Shoes. See Boots.	
Shoe Blacking.....	30 "
Shoemakers' Ink.....	30 "
Shoe Laces.....	30 "
Shoe Linings, twilled cotton, not coloured.....	
1 cent per square yard and	15 "
Shoe Linings, coloured, printed or dyed jeannettes	32½ "
Shot Guns, N.E.S.....	20 per cent.
Shot, lead.....	1½ cts. per lb.
Show Cards, pictorial or artistic, not framed.....	
..... 6c. per lb. and	20 per cent.
Show Cases, of any material.....\$2 each and	35 "
Shovels, (Snow), made of wood.....	25 "
Shovels and Spades, shovel and spade blanks and iron or steel cut to shape for same,\$1 per doz and	25 "
Shrubs and Plants, viz., palms, orchids, azaleas, cacti and flower bulbs of all kinds.....	Free.
Shrubs and Plants, N.E.S.....	20 per cent.
Signs, glass, framed.....	35 "
Signs, glass, not framed, as figured glass....	25 "
Signs, sheet iron, not galvanized, not framed.....	30 "
Signs, sheet iron, framed.....	35 "
Signs, sheet iron, galvanized, framed or not.....	35 "
Silex or Crystallized Quartz.....	Free.
Silicias, plain or beetled, and Casbans.....	32½ per cent
Silk Circulars, lined with fur.....	30 "
Silk Clothing.....	30 "
Silk, oiled. See Oil Cloth.	
Silk Twist, Sewing Silk and Embroidery Silk.....	25 "
Silk Watch Guards.....	30 "
Silk Tassels, Cords, Cords and Tassels, and Girdles	30 "
Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way, silk cocoons and silk waste.....	Free.
Silk in the gum or spun, not more advanced than singles, tram, and thrown orgazine, not colored	15 per cent.
Silk Velvets, and all manufactures of silk, N.E.S., of which silk is the component part of chief value, except church vestments.....	30 "
Silk, manufactures of embrace, gros grain, ducape,	

barathea, Cashmere, Gros de Naples, black and colored ; black and colored Torquoise, satins, sarsenets, Persians, poplins, Merveilleux, and all other piece goods of which silk is the component part of chief value ; all silk clothing, velvets, terries, ribbons, plush, hat bands, velvet ribbons, cords, girdles, tassels, shawls, hosiery and underclothing, ties, scarfs, bows, ferrets, handkerchiefs, mantillas or jackets, silk warp Paramatta, silk tapestry, silk warp Alpaca, etc....	30 per cent.
Silk, fancy manufactures of, N.E.S. See item Fancy Work Boxes	35 “
Silver bullion in bars, blocks or ingots	Free.
Silver Coin of United States	20 per cent.
Silver, German Silver and Nickel Silver, rolled or in sheets.	Free.
Silver, manufactures of, N.E.S.	20 per cent.
Silver or Gold Coins (except United States silver coin)	Free.
Silver or Gold Leaf	30 per cent.
Sinks, galvanized or enamelled iron.	35 “
Sizing Cream and Enamel	1c. per lb.
Skates of all kinds. 20c. per pair and	30 per cent.
Skeletons, and parts thereof.	Free.
Skins, undressed, dried, salted or pickled.	“
Slag, Iron	20 per cent.
Slate Flagging for walks	\$2 per ton.
Slate Mantels	30 per cent.
Slate Pencils	25 “
Slates, school and writing slates. 1c. each and	20 “
Slate, roofing slate, black or blue	80 cts. per square
Slate, red, green and other colours.	\$1 “
In each case when split or dressed only.	
Slates of all kinds, and manufactures of, N.E.S.	1 cent per square foot and 25 per cent.
Sledges	1 cent per lb. and 25 “
Sleighs	30 “
Snuff	35 cents per lb. and 12½ “
Soap, common brown and yellow, not perfumed.	1½c. per lb.
Soap, common soft and liquid, not perfumed.	20 per cent.
Soap, Castile, in cakes, not perfumed	2c. per lb.
Soap, Castile, mottled or white and white soap.	2c. “
Soap, perfumed and toilet (the weight of the inside packages and wrappers to be included in the weight for duty). 10 cts. per lb. and	10 per cent.

	<i>Duty.</i>
Soap, harness.....	30 per cent.
Soap Powders, pumice, silver, and mineral soaps, sapolio, and other like articles, the weight of the package to be included in the weight for duty.	3c. per lb.
Soap Stock, mineral.....	3c. "
Socks and Stockings of cotton, wool, worsted, the hair of Alpaca goat or other like animal.....	10 cts. per lb. and 30 per cent.
Socks and Stockings, silk.....	30 "
Soda ash, silicate of soda in crystals or in solution ; bichromate of soda, nitrate of soda or cubic nitre, salsoda ; sulphide of sodium, arseniate, binarseniate, chloride and stannete of soda....	Free.
Soda, Bicarbonate of.....	20 per cent.
Soda, Caustic, in drums.....	Free.
Soda, Caustic, iron drums, containing same, dutiable as packages.....	20 per cent.
Soda, Nitrite of.....	Free.
Soda, Sulphate of, crude, known as salt cake.....	"
Soda Water.....	20 per cent.
Soda Water Fountains, if marble.....	35 "
Sodium, Sulphate of, crude.....	Free.
Soil pipes, cast iron..\$12 per ton, but not less than	35 per cent.
Solder, Spelter.....	30 "
Soups, N.E.S.....	20 "
Soups, ox-tail.....	25 per cent.
Soy.....	10c. per gal.
Spades. See Shovels.	
Spanish or Esparto Grass, and other grasses and pulp of, for the manufacture of paper.....	Free.
Spar ornaments.....	35 per cent.
Spectacles and Eye-Glasses.....	30 "
Spectacles and Eye-Glasses, parts of, unfinished...	25 "
Spelter, in block or pigs.....	Free.
Sperm Oil.....	20 per cent.
Spices—Ginger and Spices of all kinds (except Mace and Nutmegs), unground.....	10 per cent.
Spices, as above, ground.....	25 "
Spices, Nutmegs and Mace.....	25 "
Spindle Bands, cotton cord.....	30 "
Spirituous or alcoholic liquors, distilled from any material, or containing or compounded from or with distilled spirits of any kind, and any mix-	

ture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at the rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of fifteen per cent. under proof, but all such liquors shall be computed as of the strength of fifteen per cent. under proof, as follows:—

- (a) Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine; gin of all kinds N.E.S.; rum, whiskey, and all spirituous or alcoholic liquors, N.O.P. \$2.12½ p. gal.
- (b) Amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil. \$2.12½ p. gal.
- (c) Methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit, or any substance known as wood spirit or methylated spirit; absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy; cordials and liqueurs of all kinds N.E.S., mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages. \$2.12½ p. gal.
- (d) Spirits and strong waters of any kind, mixed with any ingredient or ingredients, and being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, N.E.S. \$2.12½ p. gal. and 30 p. c. *ad val.*
- (e) Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, when in bottles or flasks, weighing not more than four ounces each, fifty per cent *ad valorem*; when in bottles, 50 p. c. flasks or other packages, weighing more than four ounces each. \$2.12½ p. gal. and 40 p. c. *ad val.*

(f) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia.....	\$2.12½ p. gal. and 30 p.c. <i>ad val.</i>
(g) Vermouth and ginger wine, containing not more than forty per cent. of proof spirits, seventy-five cents per gallon ; if containing more than forty per cent. of proof spirits.....	\$2.12½ p. gal.
(h) In all cases where the strength of any of the foregoing articles cannot be correctly ascertained by direct application of the hydrometer, it shall be ascertained by the distillation of a sample, or in such other manner as the Minister of Customs directs.	
Spokes, Hickory, rough turned, not tenanted, mitred, throated, faced, sized, cut to length, round tenanted or polished.....	Free.
Spokes, Hubs, Felloes, rough or sawn only, N.E.S.	15 per cent.
Spokes, Hubs, Felloes.....	25 “
Sponges	20 per cent.
Spools made wholly of wood, used in cotton machinery.....	25 per cent.
Spoons, German Silver or Britannia Ware, not plated	25 “
Spoons, Granite or Enamelled Iron.....	35 “
Spoons, plated.....	30 “
Spoons, stamped tin.....	35 “
Spoons, tinned iron.....	30 “
Spoons, wood.....	25 “
Sprigs, cut tacks or brads, not exceeding sixteen ounces to the thousand.....	2 cts per 1,000
Sprigs, etc, exceeding sixteen ounces to the thousand	2 cts. per lb.
Springs, Carriage.....	1 ct. per lb. and 30 per cent.
Springs, railway, and all other springs, N.E.S.....	\$30 per ton, but not less than 35 per cent.
Spurs and stilts used in the manufacture of earthenware	Free.
Squills, root.....	Free.
Stallion Shields, leather.....	35 per cent.
Starch, including farina, corn starch or flour, and all preparations having the quality of starch, not sweetened or flavored, the weight of the package to be included in the weight for duty.....	2 cts. per lb.
Starch, as above, when sweetened or flavored, the weight of the package to be included in the weight for duty.....	4 cts. per lb.
Statuettes	35 per cent.

	Duty
Stave Bolts, not further manufactured than split or sawn	20 per cent.
Staves, prepared for barrels	25 "
Stay Laces	30 "
Steam Engines, portable	35 "
Steam Radiators	30 "
Stearine or Paraffine Wax of all kinds and stearic acid, N.E.S.	3c. per lb.
Stearine, Tallow, N.E.S.	3 cts. per lb.
Steel Ingots, cogged ingots, blooms and slabs, by whatever process made, billets and bars, bands, hoops, strips, and sheets of all gauges and widths, all of above class of steel, N.O.P., valued at four cents or less per pound, thirty per cent. <i>ad valorem</i> , but not less than twelve dollars per ton, except ingots, cogged ingots, blooms and slabs, upon which the specific duty shall not be less than eight dollars a ton.	
When of greatervalue than of four cents per pound, twelve and a half per cent <i>ad valorem</i>	12½ per cent.
Plate of iron and steel combined, and steel not specially enumerated or provided for.	30 "
Provided that on all iron or steel bars, rods, strips or steel sheets, of whatever shape, and on all iron or steel bars of irregular shape or section, cold-rolled, cold-hammered, or polished in any way, in addition to the ordinary process of hot- rolling or hammering, there shall be paid one- sixth of one cent per pound in addition to the rates imposed on the said materials.	
Steel, viz. : Iron, steel, brass or copper, rolled round wire rods under half an inch in diameter, when imported by wire manufacturers for use in mak- ing wire, in their factories.	Free.
Steel, for saws and straw cutters, cut to shape but not further manufactured.	"
Steel, viz. : Locomotive and car wheel tires of steel when in the rough.	"
Steel, viz. : Rolled rods of steel under half an inch in diameter, or under half an inch square, when imported by knob or lock manufacturers or cut- ters for use exclusively in such manufactures in their own factories.	"

Steel rails, weighing not less than twenty-five pounds per lineal yard for use in railway tracks.....	Free.
Steel, valued at two and one-half cents per pound and upwards, for use in the manufacture of skates	"
Steel, viz.: Wrought scrap iron and scrap steel, being waste or refuse wrought iron or steel and fit only to be re-manufactured, the same having been in actual use, not to include cuttings or clippings which can be used as iron or steel without re-manufacture.....	\$2 per ton.
Steel, wrought iron or steel sheet or plate cuttings or clippings, as cut at the rolling mills or ship yards, and fit only for re-rolling and to be used for such purpose only.....	30 per cent.
Steel, scrap iron and scrap steel, old and fit only to be re-manufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada.....	Free.
Steel Bowls for cream separators.....	"
Steel for the manufacture of files, when imported by file manufacturers for use in their factories....	"
Steel, crucible sheet steel, 11 to 16 gauge, 2½ to 18 in. wide, imported by manufacturers of mower and reaper knives for manufacture of such knives in their own factories.....	"
Steel railway bars or rails, for tram or street rails and railways, of any form, punched or not punched, N.E.S.....	\$6 per ton.
Steel, strip, specially imported by manufacturers of buckthorns and plain strip fencing, for use in their factories.....	Free.
Steel of No. 12 Gauge, and thinner, but not thinner than No. 30 Gauge, when imported by manufacturers of buckle clasps and ice creepers, to be used in the manufacture of such articles only in their own factories.....	"
Steel of No 20 Gauge and thinner, but not thinner than No. 30 Gauge, to be used in the manufacture of corset steels, clock springs and shoe shanks; and flat wire of steel of No. 16 Gauge or thinner, to be used in the manufacture of crinoline and corset wire when imported by the manufacturers of such articles for use in their own factories.....	Free.

Steel, in sheets of not less than 11 nor over 18 wire gauge, and costing not less than \$75 per ton of 2,240 lbs., when imported by manufacturers of shovels and spades for use exclusively in such manufacture in their own factories.....	Free.
Steelyards to be included in the item "Scales, balances and weighing beams".....	35 per cent.
Steels, table and butcher.....	35 "
Steel, all manufactures of, N.E.S.....	30 "
Steel, other. See Iron.	
Stereoscopes	25 "
Stereotypes, electrotypes and celluloids for almanacs, calendars, illustrated pamphlets, newspaper advertisements, or engravings, and all other like work for commercial, trade or other purposes, N.E.S.; and matrices or copper shells of the same	2c. p. sq. in.
Stereotypes, electrotypes and celluloids of newspaper columns, and bases for the same, composed wholly or partly of metal or celluloid.....	3c. "
Matrices or copper shells of the same.....	2c. "
Stereotypes, electrotypes and celluloids of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid.....	3c. "
Stickers, advertising.....	15 cts. per lb. and 25 per cent.
Stockinettes (rubber-coated cloth) 5c. per sq. yd and	15 "
Stones, viz.: burr stones in blocks, rough or unmanufactured, not bound up or prepared for binding into millstones.....	Free.
Stone, rough, freestone, sandstone, and all other building stone except marble from the quarry not hammered or chiselled (13 cubic ft. to ton)	\$1 per ton.
Stone, viz.: granite and freestone, dressed; all other building stone dressed except marble, and all manufactures of stone, N.E.S.....	30 per cent.
Stone, waterlime stone or cement stone, per ton of 13 cubic feet	\$1 per ton.
Stones, curling (so called), of whatever material made	25 per cent.
Stones, flagstones sawn or otherwise dressed.....	\$2 per ton.
Stones, lithographic not engraved.....	20 per cent.
Stones, precious, in the rough	Free.
Stones, precious, N.E.S., polished but not set or otherwise manufactured and imitations thereof	10 per cent.

Stoves and other castings N.E.S.,	
.....	\$16 per ton, but not less than 30 per cent.
Stove Bolts and Nuts. See Bolts.	
Stove Polish, not to include Stove Varnish.....	30 “
Stove Pipes and Elbows not galvanized.....	30 “
Stove Pipes and Elbows galvanized.....	35 “
Stove Shovels.....	30 “
Straw, and manufactures of, N.E.S.....	20 “
Strawberries, N.E.S., the weight of the package to be included in the weight for duty ..	3c. per lb.
Strawberries, wild.....	Free.
Strawberry Vines.....	20 per cent.
Straw Board, in sheets, or rolls, plain or tarred.	40c. per 100 lbs.
Street Sweepers. See Carriages.....	
Studs, shirt or collar.....	25 per cent.
Sugar, viz., all cane sugar not above number four- teen Dutch Standard in colour, all beet-root sugar not above number fourteen Dutch Stan- dard in colour, all sugar sweepings, all sugar drainings or pumpings drained in transit, all melado, all concentrated melado, all molasses n.o.p., all concentrated molasses n.o.p., all cane juice n.o.p., all concentrated cane juice, n.o.p., all beet-root juice n.o.p., all concentrated beet- root juice n.o.p., all tank bottoms n.o.p., and all concrete n.o.p., when imported direct with- out transhipment from the country of growth and production.....	Free.
Sugar, viz., all cane sugar not above number four- teen Dutch Standard in colour, all beet-root sugar not above number fourteen Dutch Stan- dard in colour, all sugar sweepings, all sugar drainings or pumpings drained in transit, all melado, all concentrated melado, all molasses, n.e.s., all concentrated molasses, n.e.s., all cane juice, n.e.s., all concentrated cane juice, n.e.s., all beet-root juice n.e.s., all concentrated beet- root juice n.e.s., all tank bottoms n.e.s., and all concrete n.e.s., when not imported direct without transhipment from the country of growth and production, five per cent. <i>ad valor-</i> <i>em</i> ; provided, however, that in the case of cane sugar produced in the East Indies and in the countries to the east thereof and imported	5 p.

therefrom *via* Hong Kong or Yokohama, such rate of five per cent. *ad valorem* shall not be exacted if transhipped at Hong Kong or Yokohama.

All sugars above number fourteen Dutch Standard in colour, and refined sugar of all kinds, grades or standards, and all sugar syrups derived from refined sugars, a specific duty of 1⁸/₁₀ c. p. lb.

Glucose or grape sugar, glucose syrup or corn syrup, or any syrups containing any admixture thereof, a specific duty of 1¹/₂ c. p. lb.

All molasses n.o.p., all syrups n.o.p., all tank bottoms, all tank washings, all cane juice, all concentrated cane juice, all beet-root juice and all concentrated beet-root juice, when imported direct, without transshipment from the country of growth and production.

(a) Testing by polariscope, forty degrees or over and not over fifty-six degrees, a specific duty of 1¹/₂ c. per gal.

(b) When testing less than forty degrees, a specific duty of one and one-half cents per gallon, and in addition thereto one cent. per gallon for each degree or fraction of a degree less than forty degrees 1¹/₂ c. per gal. & 1 c. per deg add'l.

(c) And in addition to the foregoing rates a further specific duty in all cases of two and one-half cents per gallon when not so imported direct without transshipment. 2¹/₂ c. per gal. add'l.

The packages (when of wood) in which imported, to be in all cases exempt from duty.

Sugar candy, brown or white, and confectionery including sweetened gums, candied peels, condensed milk when sweetened, and condensed coffee with milk when sweetened. 1¹/₂ cent per lb. and 35 per cent.

Sugar of Milk 20 "

Sugar of Milk Tablets, not further sweetened 20 "

Sulphate of Alumina Free.

Sulphate of Soda, crude, known as salt cake "

Sulphate of Iron (Copperas), and Sulphate of Copper (Blue Vitriol) "

Sulphur, in roll or flour "

Sulphuric Acid, viz., Platinm Wire and Retorts,

Pans, Condensers, Tubing and Pipe, made of

	Duty.
platinum, when imported by manufacturers of Sulphuric Acid for use in their works in the manufacture or concentration of Sulphuric Acid	Free.
Sulphuric Ether.....	5c. per lb
Sumac and Camwood, and extract for dyeing or tanning purposes when not further manufactured than crushed or ground.....	Free.
Sunday School Cards or Devotional Cards, illustrated.....	6 cts. per lb. and 20 per cent.
Sunshades of all kinds.....	35 per cent.
Superphosphates or manufactured manure.....	20 "
Surcingles, cotton or hemp.....	35 "
Surgical and Dental Instruments of all kinds.....	20 "
Surgical Instrument Cases.....	35 "
Surgical Instruments in Cases, cases.....	35 "
" " " instruments.....	20 "
Suspenders of all kinds.....	35 "
Suspenders, parts of, viz., buckles, clasps, loops, etc	35 "
Suspensory Bandages and Surgical Belts or Trusses of all kinds.....	25 "
Sweat Leathers.....	25 "
Sweet Potatoes.....	25 "
Swords, iron or steel.....	30 "

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Table Covers, composed wholly or in part of wool, N. E. S., costing 10 cents per yard and under.	22½ per cent
Table Covers, composed wholly or in part of wool, N. E. S., costing over 10 cents and under 14 cents per yard.....	25 "
Table Covers, composed wholly or in part of wool, N. E. S., costing 14 cents per yard and over..	27½ "
Table Covers, wool, embroidered.....	30 "
Table Covers, tapestry, not fringed	25 "
Table Covers, tapestry, fringed.....	30 "
Tacks, Brads and Sprigs not exceeding 16 oz. per 1,000.....	2c. per 1,000
Tacks, Brads and Sprigs exceeding 16 oz. to the 1,000	2c. per lb.
Tagging Metal, plain, japanned or coated, in coils not over 1½ inch in width, when imported by manufacturers of shoe and corset laces, for use in their factories.....	Free.
Tags, leather parchment	25 per cent.
Tags, paper cardboard	35 "

	<i>Duty.</i>
Tags, tin, for plug tobacco	25 per cent.
Tails, undressed	Free.
Tallow	1 ct. per lb.
Tallow Stearine, N. E. S.	3 cts. per lb.
Tampico or Istle and Mexican Fibre.....	Free.
Tangarine and Mandarin Oranges dutiable as Oranges.	
Tanners' Bark.....	Free.
Tannic Acid. See Blood Albumen.	
Tanning or Dyeing articles in a crude state, used in dyeing or tanning, N. E. S.	Free.
Tannin Preserver	20 per cent.
Tape Measures of all kinds.....	35 "
Tape, woven or printed for labels.. 15c. per lb. and	25 "
Tapers, Wax	25 "
Tapstry, viz., colored fabrics woven in whole or in part of dyed or colored cotton yarn, or jute yarn, or part jute and part cotton yarn, or other material except silk, N. E. S.	25 "
Tapioca	20 "
Taraxacum Root	Free.
Tar, pine, in packages of not less than 15 gallons....	"
Tar and Pitch, coal.....	10 per cent.
Tartar Emetic and Grey Tartar, see Blood Albumen.	
Tartaric Acid	20 per cent.
Tassels and Cords	30 "
Tea, when not purchased in the U.S.	Free.
Tea, when purchased in the U. S.	10 per cent.
Teasels.....	Free.
Telephones and Telegraph Instruments ; telegraph, telephone and electric light cables ; electric and galvanic batteries, electric motors and apparatus for electric lights, including incandescent light globes and insulators of all kinds, N. E. S....	25 per cent.
Tents and Awnings.....	25 "
Terne or Terne Plate, being sheet iron coated with a mixture of lead and tin.....	12½ "
Terra Alba.....	20 per cent.
Terra Cotta Ornaments	35 "
Terra Cotta, panels, mouldings and cornices	35 "
Terra Japonica, Gambier or Cutch.....	Free.
Thermometers, glass only.....	25 per cent.
Thermometers, glass and wood or tin	25 "
Thermometers, bronzed, brass, plated or iron....	25 "

		Duty. per cent.
Thermometers, marble.....	25	25
Thimbles, gold, silver or celluloid.....	20	"
Thimbles, hard rubber.....	25	"
Thimbles, steel, brass, white metal or plated.....	30	"
Thread, cotton sewing, in hanks, black, bleached or unbleached, three and six cord.....	12½	"
Thread, cotton, on spools.....	25	"
Thread, silk.....	25	"
Thread, linen.....	20	"
Threshing Machines and parts.....	35	"
Ticking for Tents.....2 cts. per sq. yd. and	15	"
Tiles, viz., drain tiles, not glazed.....	20	"
Tiles, viz., drain pipes, sewer pipes, chimney linings or vents, and inverted blocks, glazed or un- glazed, earthenware tiles.....	35	"
Tiles, encaustic, floor and ornamental.....	35	"
Timber. See Lumber.		
Time Detectors.....	35	"
Tin, in blocks, pigs, bars, plates, sheets.....	Free.	
Tin Crystal.....	20	per cent.
Tinfoil, plain.....	Free.	
Tinfoil Labels, printed.....15 cts. per lb. and	25	per cent.
Tinware, viz., stamped tinware, japanned ware, granite ware, enamelled ironware, and galvan- ized iron ware.....	35	"
Tinware and man'factures of tin, N. E. S.....	25	"
Tin Plates, not specially shaped or cut from original sheets, as unmanufactured.....	Free.	
Tin Plate, in sheets, decorated.....	35	per cent.
Tin Strip waste.....	Free.	
Tobacco Boxes, tin.....	35	per cent.
Tobacco, cut.....45 cts. per lb and	12½	"
Tobacco, manufactured, N. E. S., and snuff, 35 cts. per lb. and.....	12½	"
Tobacco, unmanufactured, for Excise purposes, un- der conditions of the Act respecting the Inland Revenue.....	Free.	
Tobacco pipes of all kinds, pipe mounts, cigar and cigarette holders and cases for the same.....	35	per cent.
Toilet Cases.....	35	"
Toilet Paper.....	25	"
Toilet Preparations, perfumery, including toilet pre- parations (non-alcoholic), viz.: hair oils, tooth and other powders and washes, pomatums,		

Duty.

pastes and all other perfumed preparations used for the hair, mouth or skin.....	30 per cent.
Tomatoes.....	30 cts. per bush. and 10 “
Tomatoes and other vegetables, including corn and baked beans, in cans or other packages, weighing not over one pound each, two cents per can or package, and two cents additional per can or package for each pound or fraction of a pound over one pound in weight—and the weight of the cans or other packages to be included in the weight for duty.....	2 cts. per can and 2 cts additional.
Tonquin Beans, crude only.....	Free.
Tools, axes of all kinds, adzes, hatchets and hammers, N.E.S.....	35 per cent.
Tools, chopping axes.....	\$2 per doz. and 10 “
Tools, track.....	1c. per lb. and 25 “
Tools of all kinds, N.E.S.....	35 “
Tooth and Toilet Powders, and other washes (non-alcoholic).....	30 “
Tortoise and other shells, unmanufactured.....	Free.
Towels of every description.....	25 per cent.
Toys of all kinds and materials.....	35 “
Trace Chains.....	35 “
Tracing Cloth.....	5c. per sq yd. and 15 “
Tragacanth Gum.....	Free.
Transfer Pictures or Ornaments	6c. per lb. and 20 per cent.
Traps, steel.....	30 “
Travellers' Baggage, under regulations prescribed by the Minister of Customs.....	Free.
Trees, Forest, when imported into the Province of Manitoba or the North-West Territories for planting.....	Free.
Trees, viz.: Fruit, Shade, Lawn and Ornamental Trees, Shrubs and Plants, N.E.S.....	20 per cent.
Trees, Apple trees of all kinds.....	3 cts. each.
Trees, cherry.....	4 cts. each.
Trees, Peach trees of all kinds.....	3 cts. each.
Trees, Pear trees of all kinds.....	3 cts. each.
Trees, Plum trees of all kinds.....	3 cts. each.
Trees, Quince trees of all kinds.....	2½ cts. each.
Trees, Seedling stock for grafting, viz.: plum, pear, peach and other fruit trees.....	Free.
Tree Nails.....	Free.

	<i>Duty</i>	
	per cent.	
Tricycles and Bicycles	30	
Tripoli Compound, for buffing or polishing metals. .	20	"
Trucks, Railway Depot Express.....	30	"
Trunks, Valises, Hat Boxes and Carpet Bags.....	30	"
Trunk Hinges. As Hinges.		
Trunk Trimmings, of tinned iron.....	30	"
Trusses or surgical belts and suspensory bandages of all kinds.....	25	"
Tubes, viz.: Brass tubes, tinned.....	30	"
Tubing, Brass, Cased	30	"
Tubs, Baths, copper, fitted up in frame or stand of wood.....	35	"
Tubing, Boiler tubes of wrought iron or steel.....	15	"
Tubing, Brass, drawn, plain and fancy.....	10	"
Tubing, Copper, seamless drawn.....	10	"
Tubing, tubes not welded, nor more than 1½ in. in diameter, of rolled steel.....	15	"
Tubing, lap-welded iron tubing, threaded and coup- led or not, 1½ to 2 inches inclusive in diameter, for use exclusively in artesian wells, petroleum pipe lines and petroleum refineries, under regu- lations to be made by the Governor in Council	20	"
Tubing, wrought iron tubing, threaded and coupled or not, over two inches in diameter.....	15	"
Tubing, other wrought iron tubes or pipes		
.....6-10ths of one cent per lb. and	30	"
Turmeric, ground or unground	Free.	
Turnip Seed....	"	
Turpentine, raw or crude.....	"	
Turpentine, spirits of.....	10	per cent.
Turtles	Free.	
Twines, for use of the Fisheries. See Fish Hooks.		
Twine, sail, and canvas of hemp or flax, when to be used for boats and ship sails .	5	per cent.
Twine, Cotton.....1 cent per lb. and	25	"
Twine for Harvest binders, of Jute, Manilla or Sisal, and of manilla and sisal mixed	25	"
Twines, all kinds, N.E.S.....	30	"
Twine tennis nets and hammocks, and other like articles manufactured of twine, N.E.S.....	35	"
Type for printing.....	20	"
Type metal.....	10	"
Type Writers.....	30	"

Type Writers, tablets with movable figures, geographical maps and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of said schools and not of private individuals..... Free.

U

Ultramarine Blue, dry or in pulp.....	Free.
Umbrella, Parasol and Sunshade Sticks or Handles, N.E.S.....	20 per cent.
Umbrella—ribs of brass, iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough or not further manufactured than cut into lengths suitable for umbrella, parasol or sunshade sticks, when imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, parasols and sunshades on y.....	Free.
Umbrellas, Parasols and Sunshades of all kinds and materials.....	35 per cent.
Underwear, knitted, all wool.... 10 cts per lb. and	20 “
Underwear, knitted, wool and cotton mixed	10 cts. per lb. and 20 “
Underwear, knitted, all cotton.....	35 “
Underwear, knitted, cotton and silk mixed.....	35 “
Underwear, knitted, pure silk.....	30 “
Union Collar Cloth, paper, in rolls or sheets not glossed or finished.....	20 “
Union Collar Cloth, paper, glossed or finished, in rolls or sheets.....	25 “

V

Vaccine and Ivory Vaccine Points.....	Free.
Valentines..... 6 cts. per lb. and	20 per cent.
Valerian Root.....	Free.
Valises, Carpet Bags, Trunks and Hat Boxes.....	30 per cent.
Valise Frames, opened to end or bottom of valise..	30 “
Valves, Hydrants and Water Gates.....	30 “
Vanilla Beans, crude only	Free.
Varnish, black and bright, for ships' use.....	“
Varnish, stove..... 20 cents per gallon and	25 per cent.
Varnish cut with spirit.....	\$1 per I. G.

Varnishes, Lacquers, Japans, Japan Driers, Liquid Driers, Collodion and oil finish, N.E.S.....	20 cents per gallon and	25 per cent.
Vaseline, and all similar preparations of petroleum for toilet, medicinal, or other purposes, in bulk	4 cts. per lb	
Vaseline in bottles or other packages, not over one pound in weight each.....	6	"
Vases, China or Porcelain.....	30	per cent.
Vases, Earthenware.....	35	"
Vases, Glass, plain or fancy.....	20	"
Vegetables, viz. : Citrons, melons and yams.....	25	"
Vegetables, all other, N. E. S., including sweet potatoes.....	25	per cent.
Vegetables, potatoes, not sweet.....	15c	p. bush.
Vegetables, tomatoes.....	30 cents per bushel and	10 per cent.
Vegetables, Tomatoes and other vegetables, including corn and baked beans, in cans or other packages, weighing not over one pound each, two cents per can or package, and two cents additional per can or package for each pound or fraction of a pound over one pound in weight—and the weight of the cans or other packages to be included in the weight for duty.....	2c. p. can, and 2c. addit'l.	
Vegetables, when fresh or dry salted, N.E.S.....	25	per cent.
Vegetable Fibre, natural, not produced by any mechanical process.....	Free.	
Vegetable Fibre, twisted for convenience in transp't'n.....	"	
Velocipedes, Children's.....	30	per cent.
Velocipedes, Railway.....	30	"
Velvet, silk.....	30	"
Velveteens, Cotton Velvets and Cotton Plush.....	20	"
Veneers of Ivory, sawn only.....	Free.	
Veneers of Wood, not over 1-16 inch in thickness..	10	per cent.
Veneers of Wood, N.E.S. See Lumber.		
Verdigris, or sub-acetate of copper, dry.....	Free.	
Vermicelli.....	2 cts per lb.	
Vermouth Bitters. See Spirits.		
Views, books of, or albums.....	6 cts. per lb. and	20 per cent.
Vinegar. See Acid acetic.		
Vines, Grape, costing 10 cts. and less.....	2 cts. each.	
Vines, N.E.S.....	20	per cent.
Vises.....	35	"
Vitriol, blue or Sulphate of Copper.....	Free.	

	<i>Duty.</i>
Waggons. See Carriages.	
Walking Sticks and canes of all kinds, N.E.S.	25 per cent.
Wall Paper. See Paper Hangings.	
Walnuts, shelled or not.	3c. per lb.
Washers, Bolts, etc. See Bolts.	
Washing Crystal.	20 per cent.
Washing Machines.	30 "
Waste rags of cotton, linen, jute, hemp and wool, paper waste or clippings and waste of any kind, except mineral waste.	Free.
Watches.	25 per cent.
Watch Actions or Movements.	10 "
Watch Cases.	35 "
Watch Case Metal, Composition Metal for the manufacture of filled gold watch cases.	10 "
Watch Keys, steel or brass.	30 "
Water Gates, Valves and Hydrants.	30 "
Water Lime.	40 cts. per bbl.
Water Melons.	25 per cent.
Water Metres.	30 "
Water Pipes of cast iron. \$12 p. ton, but not less than	35 "
Wax, Cobblers'	20 "
Wax Dolls	35 "
Wax Flowers.	20 "
Wax Paraffine.	3 cts. per lb.
Wax Tapers.	25 per cent.
Webbing, Elastic.	25 "
Webbing, Non-elastic.	20 "
Webbing Jute.	20 "
Wedges, Iron or Steel. 1 ct. per lb. and	25 "
Whalebone, manufactures of, N.E.S.	20 "
Whalebone, unmanufactured	Free.
Whale and other fish oils and spermaceti, the pro- ducts of the fisheries, imported into Canada from Newfoundland	Free.
Whale, and other fish oils, and Spermaceti, and all other articles the produce of the fisheries, not specially provided for	20 per cent.
Wheat	15 cts. per bush.
Wheat Flour	75 cts. per bbl.
Wheat Meal	75 cts. per bbl.
Wheat Screenings	15 cts. per bush.

	<i>Duty.</i>
Wheels, not put together, Wood Spokes, Hubs and Felloes, finished.....	25 per cent.
Wheels, car.....	30 “
Wheels, Carriage, if put up.....	35 “
Wheelbarrows and like articles	30 “
Whip Lashes	50 cts. per doz. and 30 “
Whip Stocks or Handles with leather loop on end	50 cts. per doz. and 30 “
Whips, toy	35 “
Whips of all kinds except toy whips 50c. per doz. and	30 “
Whips, viz.: Square reeds and rawhide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, imported by whip manufacturers for use in the manufacture of whips in their own factories ..	Free.
Whip-gut or Cat-gut, unmanufactured	Free.
Whiskey. See Spirits.	
Whiting or Whitening, Gilders' Whiting and Paris White.....	Free.
Whitening, prepared.....	20 per cent.
Wicks, for coal oil stoves.....	30 “
Willow work, or Osier work, N.E.S.....	25 “
Winceys, checked, striped or fancy cotton winceys, over twenty-five inches wide..	2c per sq. yd. and 15 “
Winceys, of all kinds, N.O.P.....	22½ “
Window Blind Cord, worsted.....	30 “
Window Shade Rollers, finished, but without the shades	35 “
Window Screens, wire.....	35 “
Window Shade Paper.....	35 “
Wines Sparkling, Champagne and all other sparkling wines, in bottles containing each not more than a quart but more than a pint.	\$3.30 p. doz. and 30 per cent.
Containing not more than a pint each but more than one-half pint.....	\$1.65 per doz. and 30 “
Containing one-half pint each or less.....	82 cts. per doz. and 30 “
Bottles containing more than one quart each shall pay, in addition to three dollars and thirty cents per dozen bottles, at the rate of one dollar and sixty-five cents per gallon, on the quantity in gall. for all excess of one quart per bottle, the quarts and over 1 qt.	

pints in each case being old wine measure; in addition to the above specific duty	<i>Duty.</i> per bottle. 30 per cent.
Wines of all kinds, except Sparkling Wine, including orange, lemon, strawberry, raspberry, elder and currant wines, containing 26 per cent. or less of spirit of the strength of proof whether imported in wood or in bottles, six quart or twelve pint bottles to be held to contain a gallon	25 cts. per I. G. and 30 per cent.
And for each degree of strength in excess of 26 per cent. of spirits as aforesaid, an additional duty of 3 cents until the strength reaches 40 per cent. of proof spirits.	
All liquors imported under the name of Wines, and containing more than 40 per cent. of spirits of the strength of proof by Sykes-Hydrometer, shall be rated as unenumerated spirits.	
Wire, viz.: Crucible cast steel wire, when imported by manufacturers of wire rope, pianos, card clothing and needles, for use in the manufacture of such articles in their own factories only....	Free.
Wire of iron or steel, No. 13 and 14 gauge, flattened and corrugated, used in connection with the machine known as the wire grip machine for the manufacture of boots, shoes and leather belting, when imported by manufacturers of such articles to be used for these purposes only in their own factories.....	Free.
Wire, viz.: Flat Wire of steel, No. 16 gauge or thinner to be used in the manufacture of crinoline and corset wire, when imported by the manufacturers of such articles, for use in their own factories..	Free.
Wire of all kinds, N.E.S.....	25 per cent.
Wire, iron manufactures of, N.E.S.....	30 "
Wire of Brass, copper and bronze.....	15 per cent.
Wire Cloth, brass and copper.....	20 "
Wire Fencing, barb wire fencing, of iron or steel..	1½ cts. per lb.
Wire Fencing, buckthorn and strip fencing, of iron or steel.....	1½ cts. per lb.
Wire-work, ornamental.....	30 per cent.
Wire, German silver or nickel silver.....	25 "
Wire, viz.: Platinum wire and retorts, pans, condensers, tubing and pipe made of platinum, when imported by manufacturers of sulphuric	

acid for use in their works in the manufacture or concentration of sulphuric acid.....	Free.
Wire, viz.: Brass and copper wire, twisted, when imported by manufacturers of boots and shoes, for use in their own factories.	Free.
Wire Rods, viz.: Brass, copper, iron or steel rolled round wire rods, under half an inch in diameter, when imported by wire manufacturers for use in making wire in their factories.....	Free.
Wire Rigging for ships and vessels.....	Free.
Wire Rope, of iron or steel, N.O.P.	25 per cent.
Wire, covered with cotton, linen, silk or other material.....	35 “
Wood, fancy manufactures of, N.E.S.....	35 “
Wood Logs, and round and unmanufactured timber, N.E.S.	Free.
Wood for fuel, when imported into Manitoba and the North-West Territories.....	Free.
Wood Naphtha (wood alcohol). See Spirits.	
Wood, other. See Lumber.	
Wood Pulp.....	25 per cent.
Wood Pulp Board.....	25 “
Wood Veneers. See Veneers.	
Woodenware, pails, tubs, churns, brooms, brushes, and manufactures of wood, N.E.S., and wood pulp.....	25 “
Wool, and the hair of the alpaca goat and of other like animals, not further prepared than washed, N.E.S.....	Free.
Wool, Class One, viz : Leicester, Cotswold, Lincolnshire, Southdown combing wools, or wools known as lustre wools, and other like combing wools, such as are grown in Canada.....	3 cts. per lb.
Woolens, viz.: Manufactures composed wholly or in part of wool, worsted, the hair of the alpaca goat or other like animals, viz.: Blankets and flannels of every description; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, felt cloth of every description, N.E.S.; horse-collar cloth; yarn, knitted yarn, fingering yarn; worsted yarn, knitted goods, viz.: Shirts and drawers, and hosiery, N.E.S....	10c. p. lb. and 20 per cent.
Wool—Clothing, ready-made, and wearing apparel of every description, including horse-clothing	

shaped, composed wholly or in part of wool, worsted, hair of Alpaca goat or other like animals, made up or manufactured wholly or in part by the tailor, seamstress or manufacturer, N.O.P.

.....	10 cents per lb. and	25 per cent.
Woolens—All fabrics composed wholly or in part of wool, worsted, the hair of the Alpaca goat, or other like animals, not otherwise provided for. On all such goods costing 10 cents per yard and under.....		
Costing over 10 and under 14 cents.....	22½	per cent
Costing 14 cents and over	25	“
Costing 14 cents and over	27½	“
As regards the three last items above mentioned, the half-penny sterling shall be computed as the equivalent of a cent, and larger sums of sterling money shall be computed at the same ratio.		
Wool Hosiery, viz. : Socks and Stockings.....		
.....	10 cents per lb. and	30 per cent.
Woollen Hosiery, knitted, N.E.S.	10c. per lb. and	20 “
Woollen Netting, for the lining of boots, shoes and gloves.....		25 “
Woollen Rags.....		Free.
Wool Shawls.....		25 per cent.
Wool Waste.....		Free.
Work Boxes.....		35 per cent.
Worsted Picture Cord.....		30 “
Worsted Plush, for upholstering purposes, costing 14 cents per yard and over.....	27½	“
Wringers. See Clothes Wringers.		
Writing Desks.....	35	“

X

Xylonite, Xyolite or Celluloid, in sheets and in lumps, blocks, or balls in the rough..... Free.

Y

Yachts, whether steam or sailing, constructed in, and imported from Great Britain, on application for Canadian register..... Free.

Yachts, imported from any country other than Great Britain, upon application for Canadian register, on hull, rigging and all appurtenances..... 10 per cent.

ders in packages of less than one pound in weight, the weight of the package to be included in the weight for duty.....	8c per pound
Yeast, Liquid.....	20 per cent.
Yellow Metal, in bolts, bars and for sheathing....	Free.

Z

Zinc Chloride, Salts and Sulphate of.....	5 per cent.
Zinc Lust or Indigo Auxiliary.....	Free.
Zinc in pigs, blocks and sheets.....	"
Zinc in sheets, nickel plated.....	25 per cent.
Zinc seamless-drawn tubing.....	10 per cent.
Zinc, manufactures of, N.E.S.....	25 per cent.

Any goods or packages being the growth, produce or manufacture of Canada, and having been exported therefrom and intended to be returned, may be admitted free of duty on being re-imported to Canada: Provided such goods or packages were entered for exportation and branded or marked by a collector or proper officer of Customs, when fully identified by the collector or proper officer, at the port or place where they are so re-imported: And further provided, that the property in such goods or packages has continued in the same person or persons by whom they were exported, and that such re-importation takes place within one year of the exportation thereof.

PROHIBITED.

Resolved—That the importation and manufacture of oleomargarine, butterine, and all such substitutes for butter, be prohibited, under a penalty of not less than two hundred dollars, nor more than four hundred dollars for each offence, and the forfeiture of such goods, and of all packages in which they may be contained, and of all articles, implements, machinery and appliances used in and about the manufacture or preparation of such articles.

Goods manufactured or produced wholly or in part by prison labor, or which have been made within or in connection with any prison, gaol or penitentiary, shall not be imported into Canada under a penalty of two hundred dollars; and if imported, such goods and the parcels or packages in which they are contained shall be forfeited.

SCHEDULE D.

The following articles are prohibited to be imported, under a penalty of two hundred dollars, together with the forfeiture of the parcel or packages of goods in which the same are found, viz :—

Books, printed papers, drawings, paintings, prints, photographs, or representations of any kind of a treasonable or seditious or of an immoral or indecent character.

Coin, base or counterfeit.

Reprints of Canadian copyright works, and reprints of British copyright works which have been also copyrighted in Canada.

EXPORTS PROHIBITED.

The export of deer, wild turkeys and quail, in the carcass, or parts thereof, is hereby declared unlawful and prohibited, and any person exporting or attempting to export any such article shall, for each such offence, incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export the same, be seized by any officer of the Customs, and if such intention be proved, shall be dealt with as for breach of the Customs laws, provided that this section shall not apply to the export under such regulations as are made by the Governor in Council, of any carcass or part thereof of any deer raised or bred by any person, company or association of persons upon his or their own lands.

PACKAGES.

The following tariff of values for packages containing goods paying a specific duty is given as a guide in cases where such value cannot be otherwise obtained :—

Ale, Beer and Porter—Hhds, \$4.00 each ; Quart Bottles, 30c. per doz. ; Pint Bottles, 25c. per doz.

Axle Grease—Boxes containing about 1½ lbs., 25c. per doz.

Brandy and Whiskey, in flasks—Flasks, cases two doz. each, 30c. per doz., case, 20c. = 80c. Half flasks, cases four doz. each, 25c. per doz., case, 20c. = \$1.20. Flasks with cups, cases two doz. each, 40c. per doz., case, 20c. = \$1.00. Half flasks, cases four doz. each, 30c. per doz., case 20c. = \$1.40. Punches, \$5.00 ; Hogsheads, \$4.00 ; Quarter Casks, \$3.00 ; Octaves, \$1.50 ; Half Octaves, \$1.00 ; Quart Bottles, one doz. each, 40c., case, 20c. = 60c.

Butter—Tubs and Firkins, 25c. each.
 Candles—Tallow, boxes, 10c. each ; Paraffine Wax, boxes, 10c. each.
 Carboys—containing acids, \$1.50 each.
 Caustic Soda—iron drums, 50c. each.
 Chicory—Tins, 28 lbs., 35c. each ; Tins 56 lbs., 50c. each.
 Dates—Boxes about 70 lbs , 7c. each.
 Figs—On boxes inside of crates, 1 and 2 lbs., 1c. each ; 3 and 4 lbs., 2c. each ; 5 and 7 lbs., 3c. each ; 10 and 14 lbs., 6c. each ; 28 lbs., 10c. each.
 Fruit—Dried Apples, barrels, 25c. each ; Grape Kegs, 10c. each.
 Fruit Dried—Currants, barrels, 20c ; half barrels, 10c. ; cases, 15c. ; half cases, 7c.
 Gin, Old Tom—Quarter Casks, \$3.00 each ; Quart Bottles, 1 doz., 40c. ; cases, 20c.=60c.
 Gin—Puns. \$6.00 each ; Hhds. \$4 00 each ; Quarter Casks, \$3.00 each ; Octaves, \$1.50 each ; Half Octaves, \$1.00 each ; Red Cases, 80c. each ; Green Cases, 60c. each.
 Hams, in Pickle—Tierces, \$1.25 each ; Dry Packed, Tierces, 40c. each.
 Hops—Bales, 60c. and \$1.00 each, according to size ; English being always larger than American h a es.
 Lard—Tierces, 335 lbs., \$1.00 each ; Barrels, 240 lbs., 90c. each ; Half Barrels, 100 lbs., 35c. each ; Fancy Tubs, 56 lbs., 20c. each ; Kegs, 50 lbs., 25c. each ; Wood Buckets, 20 lbs., 14c. each ; 10 lbs., 12c. each. When imported in wood pails, as used for domestic purposes, they are to be rated at 25 per cent. *ad valorem*.
 Lime Juice, quart bottles, 60c. per doz., pint bottles, 40c. per doz.
 Nuts—Bags, 10c. each.
 Nitrate of Soda—Casks, 20c. ; Kegs, 10c.
 Pearlina—Boxes, 10c. each.
 Pork—Barrels, \$1.00 each.
 Prunes—Barrels, 20c. each ; Kegs, 10c. each ; cases, 15c. each ; Half Cases, 7c. each.
 Rice—Bags, 20c. each ; Pockets, 10c. each.
 Salt—Glass Jars, 25c. per doz.
 Soap—Common Boxes, 10c. each.
 Starch—Boxes, 40 lbs., 10c. each ; 6 lbs., 5c. each.
 Vinegar—Hhds., \$4.00 each ; Quarter Casks, \$3.00 each ; Quart Bottles, one doz. each, 40c., case, 20c.=60c.

CUSTOMS—CANADA.

LIST OF PORTS, OUTPORTS AND PREVENTIVE STATIONS.*

ARRANGED ALPHABETICALLY.

Acadia, Outport, under Weymouth, N.S.
Advocate Harbour, Outport, under Parrsboro', N.S.
Agnes, W. P., Outport, under Cookshire, Q.
Alberton, Outport, under Summerside, P.E.I.
Alder Grove, Preventive Station, under New Westminster, B.C.
Algoma Mills, W. P., Preventive Station, under Sault Ste. Marie, O.
Alma, Preventive Station, under Moncton, N.B.
Almonte, W. P., Outport, under Ottawa, O.
AMHERST, W. P., Port, N.S.
Amherst, (Mgd. Island) Q.
AMHERSTBURG, W. P., Port, O.
Anderdon, Preventive Station, under Amherstburg, O.
ANNAPOLIS, W. P., Port, N.S.
ANTIGONISH, W. P., Port, N.S.
Antigonish Harbour, Preventive Station, under Antigonish, N.S.
Apple River, Outport, under Parrsboro', N.S.
Arichat, W. P., Outport, N.S.
Arnprior, W. P., Outport, under Ottawa, O.
Aroostook Junction, W. P., Outport, under Woodstock, N.B.
Aspey Bay, Outport, under Baddeck, N.S.
Athelstan, Outport, under Hemmingford, Q.
Aultsville, Outport, under Cornwall, O.
Black Bay, Preventive Station, under St. Andrews, N.B.
BADDECK, W. P., Port, N.S.
Baie Verte, Outport, under Sackville, N.B.
Barnston, Preventive Station, under Coaticook, Q.
Barrie, Outport, under Toronto, O.
BARRINGTON, W. P., Port, N.S.
Bass River, Preventive Station, under Truro, N.S.

NOTE.—Goods are not to be manifested to points marked * until further orders.

Bath, Outport, under Kingston, O.
 Batiscan, Outport, under Three Rivers, Q.
BATHURST, W. P., Port, N.B.
 Bayfield, Outport, under Antigonish, N.S.
 Bay Fortune, Preventive Station, under Charlottetown, P.E.I.
 Bear River, W. P., Outport, under Digby, N.S.
 Beauce, Outport, under Quebec, Q.
 Beaver Harbour, Preventive Station, under St. Andrews, N.B.
 Belliveau's Cove, Outport under Weymouth, N.S.
 Belle River, Outport, under Windsor, O.
BELLEVILLE, W. P., Port, O.
BERLIN, W. P., Port, O.
 Bertsimis, Preventive Station, under Quebec, Q.
 Black River Bridge, Preventive Station, under Picton, O.
 Bloomfield, Preventive Station, under Woodstock, O.
 Boundary Line, Preventive Station, under Coaticook, Q.
BOWMANVILLE, W. P., Port, O.
 Brampton, W. P., Outport, under Toronto O.
 Brandon, Outport, under Winnipeg, Man.
BRANTFORD, W. P., Port, O.
BRIDGETOWN, W. P., Port, N.S.
 Bridgewater, W. P., Outport, under Lunenburg, N.S.
 Brighton, W. P., Outport, under Cobourg, O.
BROCKVILLE, W. P., Port, O.
 Bruce Mines, Outport, under Sault Ste. Marie, O.
 Buctouche, W. P., Outport, under Chatham, N.B.
 Byng Inlet, Preventive Station, under Collingwood, O.
 Caledonia, Outport, under Sydney, N.S.
 Calgary, W. P., Outport, under Winnipeg, Man.
 Campbellford, W. P., Outport, under Belleville, O.
 Campbellton, W. P., Outport, under Dalhousie, N.B.
 Campobello, W. P., Outport, under St. Andrews, N.B.
 Canada Creek, Outport, under Kentville, N.S.
 Canning, Outport, under Kentville, N.S.
CANSO, W. P., Port, N.S.
 Canterbury Station, Preventive Station, under Woodstock, N.B.
 Cape Cove, Preventive Station, under Perce, Q.
 Cape George, Preventive Station, under Antigonish, N.S.
 Cape Sable Island, Preventive Station, under Barrington, N.S.
 Cape Traverse, Preventive Station, under Charlottetown, P.E.I.
 Caraquette, W. P., Outport, under Bathurst, N.B.
 Cardigan, Outport, under Charlottetown, P.E.I.
 Cardinal, Outport, under Prescott, O.
 Carleton, Preventive Station, under New Carlisle, Q.
 Carleton Place, W. P., Outport, under Ottawa, O.

Centreville, Outport, under Woodstock, N.B.
 Chance Harbour, Preventive Station, under St. John, N.B.
CHARLOTTETOWN, W. P., Port, P.E.I.
CHATHAM, W. P., Port, N.B.
CHATHAM, W. P., Port, O.
 Chester, Outport, under Lunenburg, N.S.
 Cheticamp, Preventive Station, under Port Hood, N.S.
 Cheverie, Outport, under Windsor, N.S.
 Chicoutimi, Outport, under Quebec, Q.
 China Point, Preventive Station, under Charlottetown, P.E.I.
 Chippawa, W. P., Outport, under Clifton, O.
 Clarenceville, Outport, under St. Johns, Q.
 Clark's Harbour, Preventive Station, under Barrington, N.S.
 Clementsport, Outport, under Annapolis, N.S.
CLIFTON, W. P., Port, O.
 Clifton, W. P., Outport, under Truro, N.S.
 Clinton, W. P., Outport, under Goderich, O.
COATICOOK, W. P., Port, Q.
COBOURG, W. P., Port, O.
 Cocaigne, Outport, under Moncton, N.B.
 Cockburn Island, Outport, under Sault Ste. Marie, O.
 Cole's Ferry, Preventive Station, under Brockville, O.
 Collins' Bay, Preventive Station, under Kingston, O.
COLLINGWOOD, W. P., Port, O.
 Comox, W. P., Outport, under Nanaimo, B.C.
COOKSHIRE, W. P., Port, Q.
 Consecon, Preventive Station, under Picton, O.
CORNWALL, W. P., Port, O.
 Country Harbour, Preventive Station, under Canso, N.S.
 Courtwright, Preventive Station, under Sarnia, O.
 Coutts, W. P., Outport, under Lethbridge, N.W.T.
 Cow Bay, Outport, under Sydney, N.S.
 Cramahe, W. P., Outport, under Cobourg, O.
 Crapaud, Outport, under Charlottetown, P.E.I.
 Crow Harbour, Preventive Station, under Canso, N.S.
DALHOUSIE, W. P., Port, N.B.
 Debec, W. P., Outport, under Woodstock, N.B.
 Deloraine, W. P., Outport, under Winnipeg, Man.
 Descousse, Preventive Station, under Arichat, N.S.
DESERONTO, W. P., Port, O.
DIGBY, W. P., Port, N.S.
DORCHESTER, W. P., Port, N.B.
 Douglas, W. P., Outport, under New Westminster, B.C.
 Dover, W. P., Outport, under Simcoe, O.
 Duck Island, Preventive Station, under Windsor, O.

Dundas, W. P., Outport, under Hamilton, O.
 Dundee, Outport, under Montreal, Q.
 Dunnville, W. P., Outport, under Hamilton, O.
 East Point, Preventive Station, Charlottetown, P.E.I.
 Economy, W. P., Outport, under Truro, N.S.
 Edmundston, W. P., Outport, under Woodstock, N.B.
 Egmont Bay, Preventive Station, under Summerside, P.E.I.
 Emerson, W. P., Outport, under Winnipeg, Man.
 Escoumains, Preventive Station, under Quebec, Q.
 Esquimalt, Preventive Station, under Victoria, B.C.
 Esquimaux Point, Outport, under Gaspe, Q.
 Essex Centre, Preventive Station, under Amherstburg, O.
 Father Point, Preventive Station, under Rimouski, Q.
 Fish River, Preventive Station, under Woodstock, N.B.
 Fire Islands, Outport, under Parrsboro', N.S.
 Florenceville, Preventive Station, under Woodstock, N.B.
FORT ERIE, W. P., Port, O.
FORT M'LEOD, W. P., Port, N.W.T.
 Fort Walsh, N.W.T.
 Fort William, W. P., Outport, under Port Arthur, O.
 Foucher, Preventive Station, under Arichat N.S.
FREDERICTON, W. P., Port, N.B.
 Freeport, Outport, under Digby, N.S.
 Frelighsburg, Outport, under St. Johns, Q.
 French Cross, Outport, under Kentville, N.S.
 French River, Preventive Station, under Owen Sound, O.
 Frontier, Preventive Station, under Hemmingford, Q.
 Gaberouse Bay, Outport, under Sydney, N.S.
GALT, W. P., Port, O.
GANANOQUE, W. P., Port, O.
 Garden Island, Preventive Station, under Kingston, O.
GASPE, W. P., Port, Q.
 Georgetown, W. P., Outport, under Charlottetown, P.E.I.
 Georgeville, Outport, under Stanstead, Q.
 Glace Bay, Outport, under Sydney, N.S.
GODERICH, W. P., Port, O.
 Gore Bay, Preventive Station, under Sault Ste. Marie, O.
 Grafton, Outport, under Cobourg, O.
 Grand Falls, W. P., Outport, under Woodstock, N.B.
 Grandique, Preventive Station, under Arichat, N.S.
 Grand Narrows, Preventive Station, under North Sydney, N.S.
 Grand River, Outport, under Charlottetown, P.E.I.
 Granville Ferry, Preventive Station, under Annapolis, N.S.
 Great Bras d'Or, W. P., Outport, under Baddeck, N.S.
 Grenville, Preventive Station, under Ottawa, O.

Gretna, W. P., Preventive Station, under Winnipeg, Man.
GUELPH, W. P., Port, O.
 Guysboro', W. P., Outport, under Canso, N.S.
 Hagersville, W. P., Outport, under Hamilton, O.
HALIFAX, W. P., Port, N.S.
HAMILTON, W. P., Port, O.
 Hantsport, Outport, under Windsor, N.S.
 Harbour au Bouche, Outport, under Antigonish, N.S.
 Harbourville, Outport, under Kentville, N.S.
 Harvey, Outport, under Moncton, N.B.
HEMMINGFORD, W. P., Port, Q.
 Hereford, Outport, under Cookshire, Q.
 Hillsboro', W. P., Outport, under Moncton, N.B.
HOPE, W. P., Port O.
 House Harbor (Magdalen Islands), Q.
 Hubbard's Cove, Preventive Station, under Halifax, N.S.
 Isaac's Harbor, Outport, under Canso, N.S.
 Island Pond (Vermont), Preventive Station, under Coaticook, Q.
 Ingersoll, W. P., Outport, under Woodstock, O.
 Ingonish, W. P., Outport, under Baddeck, N.S.
 Ir.quois, W. P., Outport, under Morrisburg, O.
 Jeddoe, Preventive Station, under Halifax, N.S.
 Joliette, W. P., Outport, under Montreal, Q.
 Jones' Creek, Preventive Station, under Brockville, O.
 Jordan Bay, Outport, under Shelburne, N.S.
 Kam'oops, W. P., Outport, under New Westminster, B.C.
KENTVILLE, W. P., Port, N.S.
 Kettle River, Preventive Station, under New Westminster, B.C.
 Killarney, Outport, under Sault Ste. Marie, O.
 Killarney, W. P., Outport, under Winnipeg, Man.
 Kincardine, W. P., Outport, under Goderich, O.
KINGSTON, W. P., Port, O.
 Kingston, Preventive Station, under Chatham, N.B.
 Kingsville, W. P., Outport, under Amherstburg, O.
 Knowlton's Landing, Preventive Station, under Pottton, Q.
 Kootenay, Outport, under New Westminster, B.C.
 Kootenaylake, Preventive Station, under New Westminster, B.C.
 Lacolle, Outport, under St. John's, Q.
 Ladner's Landing, Prev. Station, under New Westminster, B.C.
 Lahave, W. P., Outport, under Lunenburg, N.S.
 Lahave River (mouth of), Prev. Station, under Lunenburg, N.S.
 Lambton, Preventive Station, under Wallaceburg, O.
 L'Ardose, Outport, under Arichat, N.S.
 Leamington, W. P., Outport, under Amherstburg, O.
 Lennox Passage, Preventive Station, under Arichat, N.S.

LETHBRIDGE, W. P., Port, Alberta.
 Lepreaux, Outport, under St. John, N.B.
LINDSAY, W. P., Port, O.
 Liscomb, Outport, under Canso, N.S.
 Listowel, Outport, under Stratford, O.
 Little Current, W. P., Outport, under Sault Ste. Marie, O.
 Little Bras d'Or, Outport, under North Sydney, N.S.
LIVERPOOL, W. P., Port, N.S.
LOCKEPORT, W. P., Port, N.S.
LONDON, W. P., Port, O.
 Londonderry, W. P., Outport, under Truro, N.S.
 Longueuil, Preventive Station, under Montreal, Q.
 Louisburg, Outport, under Sydney, N.S.
 Lower Andover, W.P., Outport, under Woodstock, N.B.
LUNENBURG, W.P., Port, N.S.
 Mabou, W.P., Outport, under Port Hood, N.S.
 Madaline River*, Outport, under Gaspé, Q.
 Magdalen Islands, W.P., Outport, under Quebec, Q.
 Magog, W.P., Outport, under Stanstead, Q.
 Mahone Bay, W.P., Outport, under Lunenburg, N.S.
 Main à Dieu, Outport, under Sydney, N.S.
 Maitland, W.P., Outport, under Prescott, O.
 Maitland, W.P., Outport, under Windsor, N.S.
 Malignant Cove, Preventive Station, under Antigonish, N.S.
 Mallorytown, Preventive Station, under Brockville, O.
 Malpeque, Outport, under Summerside P.E.I.
 Manitowaning, Preventive Station, under Sault Ste. Marie, O.
 Mansonville Station, Preventive Station, under Potton, Q.
 Margaree, Outport, under Port Hood, N.S.
MARGARETSVILLE, W.P., Port, N.S.
 Margaretsville, Preventive Station, under Kingston, O.
 Matane, Outport, under Rimouski, Q.
 McAdam's Junction, W.P., Outport, under St. John, N.B.
 Meaford, W.P., Outport, under Collingwood, O.
 Merigomish, Outport, under Pictou, N.S.
 Meteghan, Outport, under Weymouth, N.S.
 Metis, Preventive Station, under Rimouski, Q.
 Middle St. Francis, W.P., Outport, under Woodstock, N.B.
 Midland, W.P., Outport, under Toronto, O.
 Milford, Outport, under Pictou, O.
 Milltown, W.P., Outport, under St. Stephen, N.B.
 Mineral Springs, Preventive Station, Windsor, O.
MONCTON, W.P., Port, N.B.
 Montague Bridge, Outport, under Charlottetown, P.E.I.
 Montmagny, Preventive Station, under Quebec, Q.

MONTREAL, W.P., Port, Q.

Mooretown, Preventive Station, under Sarnia, O.

Moose Factory, Outport, under Sault Ste. Marie, O.

MORRISBURG, W.P., Port, O.

Mouth of Bear River, Preventive Station, under Digby, N.S.

Mud Bay, Preventive Station, under New Westminster, B.C.

Murray Harbour, Outport, Charlottetown, P.E.I.

Musquash, Outport, under St. John, N.B.

Musquodoboit, Preventive Station, Halifax, N.S.

NANAIMO, W.P., Port, B.C.

NAPANEE, W.P., Port, O.

New Bandon, Outport, under Bathurst, N.B.

NEWCASTLE, W.P., Port, N.B.

Newcastle, W.P., Outport, under Hope, ().

NEW CARLISLE, W.P., Port, Q.

New Glasgow, Preventive Station, under London, O.

New Glasgow, W.P., Outport, under Pictou, N.S.

New London, Outport, under Charlottetown, P.E.I.

New Richmond, Preventive Station, under New Carlisle, Q.

NEW WESTMINSTER, W.P., Port, B.C.

NIAGARA, W.P., Port, O.

Noel, Preventive Station, under Windsor, N.S.

North East Harbour, under Shelburne, N.S.

North Head, Outport, under St. Andrews, N.B.

Northport, Preventive Station, under Picton, O.

Northport, W.P., Outport, under Amherst, N.S.

North River, Preventive Station, under Charlottetown, P.E.I.

NORTH SYDNEY, W.P., Port, N.S.

Oakville, W.P., Outport, under Hamilton, O.

Orangeville, W.P., Outport, under Toronto, O.

Orillia, W.P., Outport, under Toronto, O.

Orwell, Outport, under Charlottetown, P.E.I.

OSHAWA, W.P., Port, O.

Osoyoos, Outport, under New Westminster, B.C.

OTTAWA, W.P., Port, O.

OWEN SOUND, W.P., Port, O.

Oyster Harbour, Preventive Station, under Nanaimo, B.C.

PARIS, W.P., Port, O.

Parks Hill, Preventive Station, under Woodstock, N.B.

PARRSBORO', W.P., Port, N.S.

Parry Sound, Outport, under Collingwood, O.

Paspebiac, Preventive Station, under New Carlisle, Q.

Pembroke, W.P., Outport, under Ottawa, O.

Penetanguishene, W.P., Outport, under Toronto, O.

PERCE, W.P., Port, Q.

Perth, W.P., Outport, under Ottawa, O.
PETERBORO', W.P., Port, O.
 Petite Cove, Outport, under Windsor, O.
 Petit de Grat, Preventive Station, under Arichat, N.S.
 Petrolia, W.P., Outport, under Sarnia, O.
 Philipsburg, Outport, under St. Armand, Q.
 Pickering, Preventive Station, under Whitby, O.
PICTON, W.P., Port, O.
PICTOU, W.P., Port, N.S.
 Pinette, Outport, under Charlottetown, P.E.I.
 Point Brulé, Preventive Station, under Pictou, N.S.
 Point Edward, W.P., Outport, under Sarnia, O.
 Portage Island, Preventive Station, under Chatham, N.B.
 Portage la Prairie, W.P., Outport, under Winnipeg, Man.
 Port Alexander, Preventive Station, under Kingston, O.
PORT ARTHUR, W.P., Port, O.
 Port Bruce, Preventive Station, under St. Thomas, O.
 Port Burwell, W.P., Outport, under St. Thomas, O.
 Port Colborne, Outport, under St. Catharines, O.
 Port Credit, Preventive Station, under Toronto, O.
 Port Dalhousie, Outport, under St. Catharines, O.
 Port Daniel, Preventive Station, under New Carlisle, Q.
 Port George, W.P., Outport, under Margaretsville, N.S.
 Port Gilbert, W.P., Outport, under Weymouth, N.S.
 Port Greville, Outport, under Parrsboro', N.S.
PORT HAWKESBURY, W.P., Port, N.S.
 Port Hastings, W.P., Outport, under Port Hawkesbury, N.S.
 Port Hill, Outport, under Summerside, P.E.I.
PORT HOOD, W.P., Port, N.S.
 Port Latour, Outport, under Barrington, N.S.
 Port Lorne, W.P., Outport, under Bridgetown, N.S.
 Port Macoon, Preventive Station, under Liverpool, N.S.
 Port Medway, W.P., Outport, under Liverpool, N.S.
 Port Metcalf, Preventive Station, under Kingston, O.
 Port Moody, Preventive Station, under Vancouver, B.C.
 Port Mulgrave, W.P., Outport, under Port Hawkesbury, N.S.
 Port Robinson, Outport, under St. Catharines, O.
 Port Rowan, Outport, under Simcoe, O.
 Port Ryerse, W.P., Outport, under Simcoe, O.
 Port Stanley, W.P., Outport, under St. Thomas, O.
 Port Williams, W.P., Outport, under Kentville, N.S.
POTTON, Port, Q.
 Pownal, Preventive Station, under Charlottetown, P.E.I.
PRESCOTT, W.P., Port, O.
 Preston, W.P., Outport, under Galt, O.

Princeport, Preventive Station, under Truro, N.S.
 Prinyer, Outport, under Picton, O.
 Pubnico, Outport, under Yarmouth, N.S.
 Pugwash, W.P., Outport, under Amherst, N.S.
 Quaco, Outport, under St. John, N.B.
QUEBEC, W.P., Port, Q.
 Queenston, W.P., Outport, under Niagara, O.
 Rat Portage, W.P., Outport, under Port Arthur, O.
 Regina, Outport, under Winnipeg, Man.
 Renfrew, W.P., Outport, under Ottawa, O.
 Richibucto, W.P., Outport, under Chatham, N.B.
 Richmond, W.P., Outport, under Sherbrooke, Q.
 Ridgetown, W.P., Outport, under Chatham, O.
RIMOUSKI, W.P., Port, Q.
 River Hebert, Outport, under Amherst, N.S.
 River John, Preventive Station, under Pictou, N.S.
 Rivière aux Canards, Preventive Station, under Amherstburg, O.
 Rivière Bourgeoise, Outport, under Arichat, N.S.
 Rivière du Loup, W.P., Outport, under Quebec, Q.
 Rivière Ouelle, Preventive Station, under Quebec, Q.
 Rivière Pentecôte, Preventive Station, under Quebec, Q.
 Rockland, Outport, under Dorchester, N.B.
 Rockport, Outport, under Sackville, N.B.
 Rockport, Outport, under Gananoque, O.
 Rollo Bay, Preventive Station, under Charlottetown, P.E.I.
 Romney, Preventive Station, under Chatham, O.
 Rondeau, Outport, under Chatham, O.
 Rouse's Point (N.Y.), Preventive Station, under St. Johns, Q.
 Roxham, Preventive Station, under Hemmingford, Q.
 Russeltown, Outport, under Hemmingford, Q.
 Rustico, Outport, under Charlottetown, P.E.I.
 Saanich, Preventive Station, under Nanaimo, B.C.
SACKVILLE, W.P., Port, N.B.
 Salmon Point, Preventive Station, under Picton, O.
 Salmon River, Preventive Station, under Halifax, N.S.
 Salmon River, W.P., Outport, under Weymouth, N.S.
 Sand Point, Preventive Station, under Shelburne, N.S.
 Sandwich, Preventive Station, under Windsor, O.
 Sandy Cove, Outport, under Digby, N.S.
SARNIA, W.P., Port, O.
 Sault au Cochon, Preventive Station, under Quebec, Q.
SAULT STE. MARIE, W.P., Port, O.
 Seal Cove, Preventive Station, under St. Andrews, N.B.
 Shag Harbour, Preventive Station, under Barrington, N.S.
 Shannonville, Preventive Station, under Belleville, O.

SHERBROOKE, W.P., Port, Q.

Shediac, W.P., Outport, under Moncton, N.B.

Sheet Harbour, Outport, under Halifax, N.S.

SHELBURNE, W.P., Port, N.S.

Ship Harbour, Preventive Station, under Halifax, N.S.

Shippigan, W.P., Outport, under Bathurst, N.B.

SIMCOE, W.P., Port, O.

Smith's Falls, W.P., Outport, under Brackville, O.

Sombra, Preventive Station, under Wallaceburg, O.

Sonora, Preventive Station, under Canso, N.S.

SOREL, W. P., Port, Q.

Souris, Outport, under Charlottetown, P.E.I.

Southampton, W. P., Outport, under Goderich, Ont.

South Bar, Preventive Station, under Sydney, N.S.

South Fredericksburg, Preventive Station, under Kingston, O.

South Port, Outport, under Amherstburg, Ont.

Spring Hill, W. P., Outport, under Amherst, N.S.

Spry Bay, Preventive Station, under Halifax, N.S.

STANSTEAD, W. P., Port, Q.

Stanstead Junction, Outport, under Stanstead, Q.

Steep Creek, Outport, under Port Hawksbury, N.S.

Stickeen, W. P., Outport, under Victoria, B.C.

Stony Point, Preventive Station, under Windsor, O.

STRATFORD, W. P., Port, O.

Strathroy, W. P., Outport, under London, O.

Streetville, W. P., Outport, under Toronto, Ont.

St. Ann's, W. P., Outport, under Baddeck, N.S.

St. Anne des Monts*, Outport, under Gaspe, Q.

St. Andrews, W. P., Outport, N.B.

ST. ARMAND, W.P., Port, O.

ST. CATHARINES, W. P., Port, O.

St. Clair Flats, Preventive Station, under Wallaceburg, Q.

St. George, W. P., Outport, under St. John, N.B.

ST. HYACINTHE, W. P., Port, Q.

St. Jerome, W. P., Outport, under Montreal, Q.

ST. JOHN, W. P., Port, N.B.

ST. JOHNS, W. P., Port, Q.

St. Joseph's Island, Preventive Station, under Sault Ste. Marie, O

St. Leonards, W. P., Outport, under Woodstock, N.B.

St. Mary, W. P., Outport, under Stratford, O.

St. Mary's River, W. P., Outport, under Canso, N.S.

St. Peters, W. P., Outport, under Arichat, N.S.

St. Peters, Outport, under Charlottetown, P.E.I.

St. Regis, Outport, under Montreal, Q.

ST. STEPHEN, W. P., Port, N.B.

ST. THOMAS, W. P., Port, O.
SUMMERSIDE, W. P., Port, P.E.I.
 Sussex, W. P., Outport, under St. John, N.B.
SUTTON, W. P., Port, Q.
SYDNEY, W. P., Port, N.S.
 Tadousac, Tadousac, under Quebec, Q.
 Tatamagouche, W. P., Outport, under Pictou, N.S.
 The Cape, Preventive Station, under Chatham N.B.
THREE RIVERS, W. P., Port, Q.
 Thorne's Cove, Outport, under Annapolis, N.S.
 Thorold, W. P., Outport, under St. Catharines, O.
 Tidnish, Outport, under Amherst, N.S.
 Tignish, Outport, under Summerside, P.E.I.
 Tilsonburg, W. P., Outport, under Simcoe, O.
 Tiverton, Preventive Station, under Digby, N.S.
TORONTO, W. P., Port, O.
 Tracadie, W. P., Outport, under Bathurst, N.B.
 Tracadie, Preventive Station, under Charlottetown, P.E.I.
TRENTON, W. P., Port, O.
 Trinity Bay, Preventive Station, under Quebec, Q.
 Trout River, Outport, under Montreal, Q.
TRURO, W. P., Port, N.S.
 Tusket, Preventive Station, under Yarmouth, N.S.
 Tusket Wedge, W. P., Outport, under Yarmouth, N.S.
 Upper Mills, Preventive Station, under St. Stephen, N.B.
 Upper Sumas, Preventive Station, under N. Westminster, B.C.
 Valleyfield, W. P., Outport, under St. Johns, Q.
VANCOUVER, W. P., Port, B.C.
 Vernon River, Preventive Station, under Charlottetown, P.E.I.
VICTORIA, W. P., Port, B.C.
 Victoria Pier, Preventive Station, under Sydney, N.S.
 Vogler's Cove, Preventive Station, under Lunenburg, N.S.
 Wakopa, Preventive Station, under Winnipeg, Man.
 Walkerton, W.P., Outport, under Guelph, O.
 Walkerville, Outport, under Windsor, O.
 Wallace, W. P., Outport, under Amherst, N.S.
WALLACEBURG, W. P., Port, O.
 Walton, Outport, under Windsor, N.S.
 Waterside, Preventive Station, under Moncton, N.B.
 Wel and, Preventive Station, under St. Catharines, O.
 Weller's Bay, W.P., Outport, under Picton, O.
 Wellington, Outport, under Picton, O.
 Wellington Square, Outport, under Hamilton, O.
 West Arichat, Preventive Station, under Arichat, N.S.
 West Bay, Preventive Station, under Parrsboro', N.S.

West Cape, Preventive Station, under Summerside, P.E.I.
West Isles, W. P., Outport, under St. Andrew's, N.B.
West Lynn, Preventive Station, under Winnipeg, Man.
Westmoreland Point, Preventive Station, under Sackville, N.B.
Westport, Outport, under Digby, N.S.
WEYMOUTH, W. P., Port, N.S.
WHITBY, W. P., Port, O.
White Haven, Preventive Station, under Canso, N.S.
Whitehead, Preventive Station, under Canso, N.S.
Warton, W. P., Outport, under Stratford, O.
WINDSOR, W. P., Port, N.S.
WINDSOR, W. P., Port, O.
Wingham, W. P., Outport, under Goderich, O.
WINNIPEG, W. P., Port, Man.
Wolf Island, Preventive Station, under Kingston, O.
Wolfville, W. P., Outport, under Kentville, N.S.
Wood Harbour, Preventive Station, under Barrington, N.S.
Wood Mountain, Preventive Station, N. W. T.
WOODSTOCK, W. P., Port, O.
WOODSTOCK, W. P., Port, N.B.
YARMOUTH, W. P., Port, N.S.
York Factory, Outport, under Winnipeg, Man.

FRENCH KILOGRAMMES OR KILOS,

CONVERTED INTO POUNDS AVOIRDUPOIS.—KILO, 2.21 LBS.—
1,000 GRAMMES, 1 KILO.

Kilos.	Lbs. and Decimals.	Kilos.	Lbs. and Decimals.	Kilos.	Lbs. and Decimals.	Kilos.	Lbs. and Decimals.
1	2 21	31	68 51	60	132 60	89	196 69
2	4 42	32	70 72	61	134 81	90	198 90
3	6 63	33	73 93	62	137 02	91	201 11
4	8 84	34	75 14	63	139 23	92	203 32
5	11 05	35	77 35	64	141 44	93	205 53
6	13 26	36	79 56	65	143 65	94	207 74
7	15 47	37	81 77	66	145 86	95	209 95
8	17 68	38	83 98	67	148 07	96	212 16
9	19 89	39	86 19	68	150 28	97	214 37
10	22 10	40	88 40	69	152 49	98	216 58
11	24 31	41	90 61	70	154 70	99	218 79
12	26 52	42	92 82	71	156 91	100	221 00
13	28 73	43	95 03	72	159 12	105	232 05
14	30 94	44	97 24	73	161 33	110	243 10
15	33 15	45	99 45	74	163 54	115	254 15
16	35 36	46	101 66	75	165 75	120	265 20
17	37 57	47	103 87	76	167 96	125	276 25
18	39 78	48	106 08	77	170 17	130	287 30
19	41 99	49	108 29	78	172 38	135	298 35
20	44 20	50	110 50	79	174 59	140	309 40
21	46 41	51	112 71	80	176 80	145	320 45
22	48 62	52	114 92	81	179 01	150	331 50
23	50 83	53	117 13	82	181 22	160	353 60
24	53 04	54	119 34	83	183 43	170	375 70
25	55 25	55	121 55	84	185 64	180	397 80
26	57 46	56	123 76	85	187 85	190	419 90
27	59 67	57	125 97	86	190 06	200	442 00
28	61 88	58	128 18	87	192 27	250	552 50
29	64 09	59	130 39	88	194 48	300	663 00
30	66 30						

VALUE OF FOREIGN COINS.

COUNTRY.	STANDARD.	MONEY UNIT.	Value in Canadian Currency.	COINS.
Argentine Republic.....	Gold and Silver	Peso	\$ cts. mills ..96.5	Gold, Argentine \$4.8 1/4 and 1/2 Argentine. Silver, peso and divisions.
Austria - Hungary.....	Silver	Florin .....	.34.1	Gold, 4 florins, \$1.9 1/9; 8 florins, \$3.55.8; ducats \$2.28.7; and 4 ducats, \$9.15.8; Silver, 1 and 2 florins.
Belgium.....	Gold and Silver	Franc.....	.19.8	Gold, 10 and 20 francs. Silver, 5 francs.
Bolivia.....	Silver	Boliviano .....	.69.1	Silver, Boliviano and divisions.
Brazil.....	Gold	Milreis .....	.54.6	Gold, 5, 10 and 20 milreis. Silver, 1/2, 1 and 2 milreis.
Central American States—	} Silver	Peso .....	.69.1	Silver, peso and divisions.
Costa Rica.....				
Guatemala.....				
Honduras.....	} Gold and Silver	Peso .....	.91.2	Gold, Escudo, \$1.82 1/4; doubloon, \$4.54.1; condor, \$9.12.3. Silver, peso and division.
Nicaragua.....				
Salvador.....				
Chili.....				
Columbia.....	Silver	Peso .....	.69.1	Gold, condor, \$9.64 1/2, and double condor. Silver, peso.
China.....	Silver	Tael, Shanghai Haikwan (Cust)	{ 1.02.1 1.13.7	
Cuba.....	Gold and Silver	Peso .....	.9.6	Gold, doubloon, \$5.01.7. Silver, peso.
Denmark.....	Gold	Crown .....	.28.8	Gold, 10 and 20 Crowns.
Ecuador.....	Silver	Sucre .....	.69.1	Gold, condor, \$9.64.7, and double condor. Silver, sucre and division.

Egypt ...	Gold	Pound (100 piastres)	4.94.3	Gold, pound (100 piastres), 50, 20, 10 and 5 piastres. Silver, 1, 2, 5, 10 and 20 piastres.
Finland	Gold and Silver	Mark .....	.19.3	Gold, 20 marks, \$3.85 9; 10 marks, \$1.98.
France	Gold and Silver	Franc .....	.19.3	Gold, 5, 10, 20, 50 and 100 francs. Silver, 5 francs.
German Empire.	Gold	Mark .....	.23.8	Gold, 5, 10 and 20 marks.
Greece	Gold and Silver	Drachma .....	.19.3	Gold, 5, 10, 20, 50 and 100 drachmas. Silver, 5 drachmas.
Havti	Gold and Silver	Courde .....	.96.5	Silver, gourde.
India	Silver	Rupees .....	.32.8	Gold, Mohur, \$7.10.5. Silver, rupee and division.
Italy	Gold and Silver	Lira .....	.19.3	Gold, 5, 10, 20, 50 and 100 liras. Silver, 5 liras.
Japan	* Gold and Silver	Yen .....	.98.7	Gold, 1, 2, 5, 10 and 20 yens.
Liberia	Gold	Dollar .....	.74.5	Silver, yen.
Mexico	Silver	Dollar	1.06	Gold, dollar, \$0.98.3, 2½, 5, 10 and 20 dollars. Silver, dollar (or peso) and division.
Netherlands	Gold and Silver	Florin .....	.40.2	Gold, 10 florins. Silver, ½, 1 and 20 florins.
Norway	Gold	Crown .....	.23.8	Gold, 10 and 20 Crowns.
Peru	Silver	Sol .....	.69.1	Silver, Sol and divisions.
Portugal	Gold	Milree	1.08	Gold, 1, 2, 5 and 10 milreis.
Russia	† Silver	Rouble .....	.77.2	Gold, Imperial, \$7.71.8, and ½ Imperial Silver, ½, ¾ and 1 rouble.
Spain	Gold and Silver	Peseta .....	.55.3	Gold, 25 pesetas. Silver, 5 pesetas. [†\$3.86
Sweden	Gold	Crown .....	.19.3	Gold, 10 and 20 Crowns.
Switzerland	Gold and Silver	Franc .....	.26.8	Gold, 5, 10, 20, 50 and 100 francs. Silver, 5 francs.
Tripoli	Silver	Mahbab of 20 piastres ..	.62.3	Gold, 25, 50, 100, 250 and 500 piastres.
Turkey	Gold	Piastre .....	.04.4	Gold, 5, 10, 20, 50 and 100 bolivars. Silver, 5 bolivars.
Venezuela	Silver	Bolivar .....	.13.8	

*Gold, the nominal standard. Silver, practically the standard.

†Silver, the nominal standard. Paper, the actual standard, the depreciation of which is measured by the Gold Standard.

‡Coined since January 1st, 1886. Old ½ Imperial, \$3.98.6.

STERLING TABLE AT 9½ OR PAR OF EXCHANGE.
POUND STG. \$1.86½.

Pence	Cts.	£	\$ c.	£	\$ c.	£	\$ c.
1	2	7	34 07	51	248 20	95	462 33
2	4	8	38 93	52	251 07	96	467 20
3	6	9	43 80	53	257 93	97	472 07
4	8	10	48 67	54	262 80	98	476 93
5	10	11	53 53	55	267 67	99	481 80
6	12	12	58 40	56	272 53	100	486 67
7	14	13	63 27	57	277 40	101	491 53
8	16	14	68 13	58	282 27	102	496 40
9	18	15	73 00	59	287 13	103	501 27
10	20	16	77 87	60	292 00	104	506 13
11	22	17	82 73	61	296 87	105	511 00
12	24½	18	87 60	62	301 73	106	515 87
Shil's.		19	92 47	63	306 60	107	520 73
		20	97 33	64	311 47	108	525 60
		21	102 20	65	316 33	109	530 47
	1	22	107 07	66	321 20	110	535 33
	2	23	111 93	67	326 07	111	540 20
	3	24	116 80	68	330 93	112	545 07
	4	25	121 67	69	335 80	113	549 93
	5	26	126 53	70	340 67	114	554 80
	6	27	131 40	71	345 53	115	559 67
	7	28	136 27	72	350 40	116	564 53
	8	29	141 13	73	355 27	117	569 40
	9	30	146 00	74	360 13	118	574 27
	10	31	150 87	75	365 00	119	579 13
	11	32	155 73	76	369 87	120	584 00
	12	33	160 60	77	374 73	121	588 87
	13	34	165 47	78	379 60	122	593 73
	14	35	170 33	79	384 47	123	598 60
	15	36	175 20	80	389 33	124	603 47
	16	37	180 07	81	394 20	125	608 33
	17	38	184 93	82	399 07	126	613 20
	18	39	189 80	83	403 93	127	618 07
	19	40	194 67	84	408 80	128	622 93
	20	41	199 53	85	413 67	129	627 80
£		42	204 40	86	418 53	130	632 67
		43	209 27	87	423 40	131	637 53
		44	214 13	88	428 27	132	642 40
	1	45	219 00	89	433 13	133	647 27
	2	46	223 87	90	438 00	134	652 13
	3	47	228 73	91	442 87	135	657 00
	4	48	233 60	92	447 73	136	661 87
	5	49	238 47	93	452 60	137	666 73
	6	50	243 33	94	457 47	138	671 60

STERLING TABLE AT 9½ OR PAR OF EXCHANGE—

Continued.

£	\$ c.	£	\$ c.	£	\$ c.	£	\$ c.
139	676 47	182	835 73	224	1090 13	266	1294 53
140	681 33	183	890 60	225	1095 00	267	1299 40
141	686 20	184	895 47	226	1099 87	268	1304 27
142	691 07	185	900 33	227	1104 73	269	1309 13
143	695 93	186	905 20	228	1109 60	270	1314 00
144	700 80	187	910 07	229	1114 47	271	1318 87
145	705 67	188	914 93	230	1119 33	272	1323 73
146	710 53	189	919 80	231	1124 20	273	1328 60
147	715 40	190	924 67	232	1129 07	274	1333 47
148	720 27	191	929 53	233	1133 93	275	1338 33
149	725 13	192	934 40	234	1138 80	276	1343 20
150	730 00	193	939 27	235	1143 67	277	1348 07
151	734 87	194	944 13	236	1148 53	278	1352 93
152	739 73	195	949 00	237	1153 40	279	1357 80
153	744 60	196	953 87	238	1158 27	280	1362 67
154	749 47	197	958 73	239	1163 13	281	1367 53
155	754 33	198	963 60	240	1168 00	282	1372 40
156	759 20	199	968 47	241	1172 87	283	1377 27
157	764 07	200	973 33	242	1177 73	284	1382 13
158	768 93	201	978 20	243	1182 60	285	1387 00
159	773 80	202	983 07	244	1187 47	286	1391 87
160	778 67	203	987 93	245	1192 33	287	1396 73
161	783 53	204	992 80	246	1197 20	288	1401 60
162	788 40	205	997 67	247	1202 07	289	1406 47
163	793 27	206	1002 53	248	1206 93	290	1411 33
164	798 13	207	1007 40	249	1211 80	291	1416 20
165	803 00	208	1012 27	250	1216 67	292	1421 07
166	807 87	209	1017 13	251	1221 53	293	1425 93
167	812 73	210	1022 00	252	1226 40	294	1430 80
168	817 60	211	1026 87	253	1231 27	295	1435 67
169	822 47	212	1031 73	254	1236 13	296	1440 53
170	827 33	213	1036 60	255	1241 00	297	1445 40
171	832 20	214	1041 47	256	1245 87	298	1450 27
172	837 07	215	1046 33	257	1250 73	299	1455 13
173	841 93	216	1051 20	258	1255 60	300	1460 00
174	846 80	217	1056 07	259	1260 47	400	1946 67
175	851 67	218	1060 93	260	1265 33	500	2433 33
176	856 53	219	1065 80	261	1270 20	600	2920 00
177	861 40	220	1070 67	262	1275 07	700	3406 67
178	866 27	221	1075 53	263	1279 93	800	3893 33
179	871 13	222	1080 40	264	1284 80	900	4380 00
180	876 00	223	1085 27	265	1289 67	1000	4866 67
181	880 87	.....	.....	.....	.....	.....	.....

**TABLE OF BELGIAN, FRENCH AND SWISS FRANCS, SPANISH
PESETAS, GRECIAN DRACHMAS, AND ITALIAN LIVRES.
CUSTOMS VALUE, EACH, 19.3 CENTS.**

Francs, etc.	Dollars and Cents.	Francs, etc.	Dollars and Cents.	Francs, etc.	Dollars and Cents.	Francs, etc.	Dollars and Cents.
1	0 19	31	5 98	61	11 77	91	17 56
2	0 39	32	6 18	62	11 97	92	17 76
3	0 58	33	6 37	63	12 16	93	17 95
4	0 77	34	6 56	64	12 35	94	18 14
5	0 97	35	6 76	65	12 55	95	18 34
6	1 16	36	6 95	66	12 74	96	18 53
7	1 35	37	7 14	67	12 93	97	18 72
8	1 54	38	7 33	68	13 12	98	18 91
9	1 74	39	7 53	69	13 32	99	19 11
10	1 93	40	7 72	70	13 51	100	19 30
11	2 12	41	7 91	71	13 70	150	28 95
12	2 32	42	8 11	72	13 90	200	38 60
13	2 51	43	8 30	73	14 09	300	57 90
14	2 70	44	8 49	74	14 28	400	77 20
15	2 90	45	8 69	75	14 48	500	96 50
16	3 09	46	8 88	76	14 67	600	115 80
17	3 28	47	9 07	77	14 86	700	135 10
18	3 47	48	9 26	78	15 05	800	154 40
19	3 67	49	9 46	79	15 25	900	173 70
20	3 86	50	9 65	80	15 44	1000	193 00
21	4 05	51	9 84	81	15 63	2000	386 00
22	4 25	52	10 04	82	15 83	2500	482 50
23	4 44	53	10 23	83	16 02	3000	579 00
24	4 63	54	10 42	84	16 21	4000	772 00
25	4 83	55	10 62	85	16 41	5000	965 00
26	5 02	56	10 81	86	16 60	6000	1158 00
27	5 21	57	11 00	87	16 79	7000	1351 00
28	5 40	58	11 19	88	16 98	8000	1544 00
29	5 60	59	11 39	89	17 18	9000	1737 00
30	5 79	60	11 58	90	17 37	10000	1930 00

**TABLE OF MARKS OF GERMAN EMPIRE. CUSTOMS VALUE,
MARK 23.8 CENTS.**

Marks.	Dollars and Cents.	Marks.	Dollars and Cents.	Marks.	Dollars and Cents.	Marks.	Dollars and Cents.
1	0 24	31	7 38	61	14 52	91	21 66
2	0 48	32	7 62	62	14 76	92	21 90
3	0 71	33	7 85	63	14 99	93	22 13
4	0 95	34	8 09	64	15 23	94	22 37
5	1 19	35	8 33	65	15 47	95	22 61
6	1 43	36	8 57	66	15 71	96	22 85
7	1 67	37	8 81	67	15 95	97	23 09
8	1 90	38	9 04	68	16 18	98	23 32
9	2 14	39	9 28	69	16 42	99	23 56
10	2 38	40	9 52	70	16 66	100	23 80
11	2 62	41	9 76	71	16 90	150	35 70
12	2 86	42	10 00	72	17 14	200	47 60
13	3 09	43	10 23	73	17 37	300	71 40
14	3 33	44	10 47	74	17 61	400	95 20
15	3 57	45	10 71	75	17 85	500	119 00
16	3 81	46	10 95	76	18 09	600	142 80
17	4 05	47	11 19	77	18 33	700	166 60
18	4 28	48	11 42	78	18 56	800	190 40
19	4 52	49	11 66	79	18 80	900	214 20
20	4 76	50	11 90	80	19 04	1000	238 00
21	5 00	51	12 14	81	19 28	1500	357 00
22	5 24	52	12 38	82	19 52	2000	476 00
23	5 47	53	12 61	83	19 75	3000	714 00
24	5 71	54	12 85	84	19 99	4000	952 00
25	5 95	55	13 09	85	20 23	5000	1190 00
26	6 19	56	13 33	86	20 47	6000	1428 00
27	6 43	57	13 57	87	20 71	7000	1666 00
28	6 66	58	13 80	88	20 94	8000	1904 00
29	6 90	59	14 04	89	21 18	9000	2142 00
30	7 14	60	14 28	90	21 42	10000	2380 00

TABLE OF FLORINS OF AUSTRIA.

CUSTOMS VALUE 34.1 CENTS.

Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.
1	0 34	31	10 57	61	20 80	91	31 03
2	0 68	32	10 91	62	21 14	92	31 37
3	1 02	33	11 25	63	21 48	93	31 71
4	1 36	34	11 59	64	21 82	94	32 05
5	1 71	35	11 94	65	22 17	95	32 40
6	2 05	36	12 28	66	22 51	96	32 74
7	2 39	37	12 62	67	22 85	97	33 08
8	2 73	38	12 96	68	23 19	98	33 42
9	3 07	39	13 30	69	23 53	99	33 76
10	3 41	40	13 64	70	23 87	100	34 10
11	3 75	41	13 98	71	24 21	150	51 15
12	4 09	42	14 32	72	24 55	200	69 20
13	4 43	43	14 66	73	24 89	300	102 30
14	4 77	44	15 00	74	25 23	400	136 40
15	5 12	45	15 35	75	25 58	500	170 50
16	5 46	46	15 69	76	25 92	600	204 60
17	5 80	47	16 03	77	26 26	700	238 70
18	6 14	48	16 37	78	26 60	800	272 80
19	6 48	49	16 71	79	26 94	900	306 90
20	6 82	50	17 05	80	27 28	1000	341 00
21	7 16	51	17 39	81	27 62	1500	511 50
22	7 50	52	17 73	82	27 96	2000	682 00
23	7 84	53	18 07	83	28 30	3000	1023 00
24	8 18	54	18 41	84	28 64	4000	1364 00
25	8 53	55	18 76	85	28 99	5000	1705 00
26	8 87	56	19 10	86	29 33	6000	2046 00
27	9 21	57	19 44	87	29 67	7000	2387 00
28	9 55	58	19 78	88	30 01	8000	2728 00
29	9 89	59	20 12	89	30 35	9000	3069 00
30	10 23	60	20 46	90	30 69	10000	3410 00

TABLE OF FLORINS OF THE NETHERLANDS. CUSTOMS
VALUE, 40.2 CENTS.

Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.	Florins.	Dollars and Cents.
1	0 40	31	12 46	61	24 52	91	36 58
2	0 80	32	12 86	62	24 92	92	36 98
3	1 21	33	13 27	63	25 33	93	37 39
4	1 61	34	13 67	64	25 73	94	37 79
5	2 01	35	14 07	65	26 13	95	38 19
6	2 41	36	14 47	66	26 53	96	38 59
7	2 81	37	14 87	67	26 93	97	38 99
8	3 22	38	15 28	68	27 34	98	39 40
9	3 62	39	15 68	69	27 74	99	39 80
10	4 02	40	16 08	70	28 14	100	40 20
11	4 42	41	16 48	71	28 54	150	60 30
12	4 82	42	16 88	72	28 94	200	80 40
13	5 23	43	17 29	73	29 35	300	120 60
14	5 63	44	17 69	74	29 75	400	160 80
15	6 03	45	18 09	75	30 15	500	201 00
16	6 43	46	18 49	76	30 55	600	241 20
17	6 83	47	18 89	77	30 95	700	281 40
18	7 24	48	19 30	78	31 36	800	321 60
19	7 64	49	19 70	79	31 76	900	361 80
20	8 04	50	20 10	80	32 16	1000	402 00
21	8 44	51	20 50	81	32 56	1500	603 00
22	8 84	52	20 90	82	32 96	2000	804 00
23	9 25	53	21 31	83	33 37	3000	1206 00
24	9 65	54	21 71	84	33 77	4000	1608 00
25	10 05	55	22 11	85	34 17	5000	2010 00
26	10 45	56	22 51	86	34 57	6000	2412 00
27	10 85	57	22 91	87	34 97	7000	2814 00
28	11 26	58	23 32	88	35 38	8000	3216 00
29	11 66	59	23 72	89	35 78	9000	3618 00
30	12 06	60	24 12	90	36 18	10000	4020 00

A COMPARATIVE TABLE
OF
FRENCH AND ENGLISH MEASURE.
METRES INTO YARDS. ONE METRE = 39.37 INCHES.

Metres.	Yards. Inches.	Metres.	Yards. Inches.	Metres.	Yards. Inches.
1	1 3	38	41 20	75	82 1
2	2 7	39	42 23	76	83 4
3	3 10	40	43 27	77	84 7
4	4 13	41	44 30	78	85 11
5	5 17	42	45 34	79	86 14
6	6 20	43	47 01	80	87 18
7	7 24	44	48 04	81	88 21
8	8 27	45	49 08	82	89 24
9	9 30	46	50 11	83	90 28
10	10 34	47	51 14	84	91 31
11	12 1	48	52 18	85	92 34
12	13 4	49	53 21	86	94 02
13	14 8	50	54 25	87	95 05
14	15 11	51	55 28	88	96 09
15	16 15	52	56 31	89	97 12
16	17 18	53	57 35	90	98 15
17	18 21	54	59 02	91	99 19
18	19 25	55	60 05	92	100 22
19	20 28	56	61 09	93	101 25
20	21 31	57	62 12	94	102 29
21	22 35	58	63 15	95	103 32
22	24 2	59	64 19	96	105 00
23	25 6	60	65 22	97	106 03
24	26 9	61	66 26	98	107 06
25	27 12	62	67 29	99	108 10
26	28 16	63	68 32	100	109 13
27	29 19	64	70 00	200	218 26
28	30 22	65	71 03	300	328 03
29	31 26	66	72 06	400	437 16
30	32 29	67	73 10	500	546 29
31	33 32	68	74 13	600	656 06
32	35 00	69	75 17	700	765 19
33	36 3	70	76 20	800	874 32
34	37 7	71	77 23	900	984 09
35	38 10	72	78 27	1000	1093 22
36	39 13	73	79 30	1500	1640 15
37	40 17	74	80 33	2000	2187 08

2430

MAR 11 1931

6696061

~~1861-1871 day 1111~~

MAR 5 1980 WID

MAR 7 1980

JUN 27 1977 ILL

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CANCELLED

